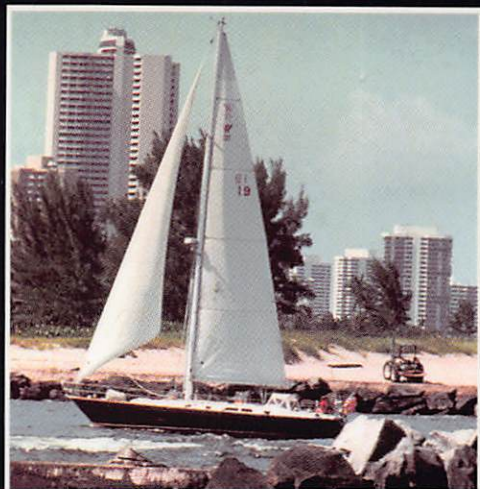


PBC FIN BB 1996/97  
Palm Beach County Budget in  
Brief

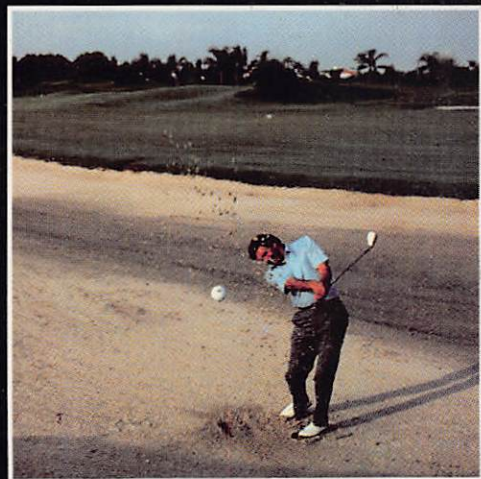
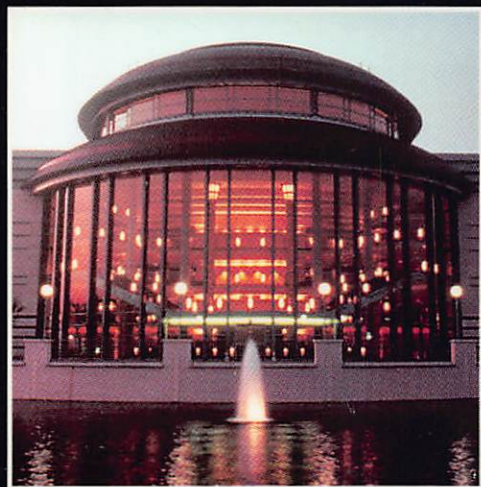
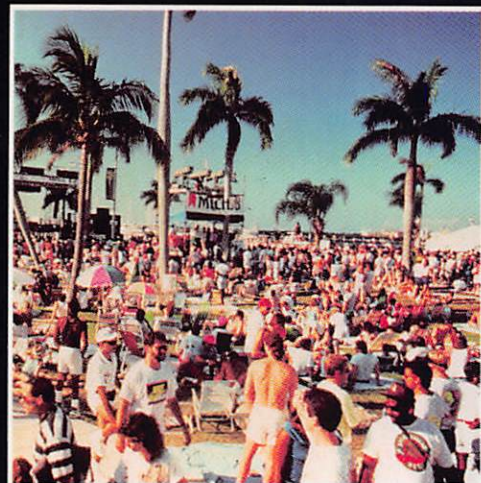
# BUDGET IN BRIEF

Fiscal Year 1996-97

**For Reference**  
Local documents  
Not to be taken from this room



BOARD OF COUNTY COMMISSIONERS  
OF PALM BEACH COUNTY, FLORIDA









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## Palm Beach County Government

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### Board of County Commissioners



**Warren H. Newell**  
County Commissioner  
District 3

**Carol A. Roberts**  
County Commissioner  
District 2

**Maude Ford Lee**  
County Commissioner  
District 7

**Karen T. Marcus**  
County Commissioner  
District 1

**Mary McCarty**  
County Commissioner  
District 4

**Ken Foster, Chairman**  
County Commissioner  
District 6

**Burt Aaronson, Vice Chairman**  
County Commissioner  
District 5







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## Acknowledgments

Special recognition is given to the following individuals for their efforts in coordinating and preparing the 1996-97 Budget.

**Office of Financial Management & Budget**  
(in alphabetical order):

Joseph Bergeron	Fiscal Manager II
Yvette Bonilla	Administrative Secretary
Steven Bordelon	Budget Director
Kathryn Cochrane	Financial Analyst II
Ann Conforti	Fiscal Specialist III
Lee Ellen Dascott	Senior Secretary
John Long	Fiscal Manager II
Anita Martinetto	Financial Analyst I
Michael Meredith	Financial Analyst III
Deanna Olsen	Fiscal Specialist II
Elizabeth Purvis	Financial Analyst II
Richard Roberts	Director, OFMB
Ray Solaas	Financial Analyst II
Maurice Talo	Financial Analyst III
Eugene Villanueva	Financial Analyst II
Robert Ward	Financial Analyst II
John Wilson	Fiscal Manager I

**Special thanks to:**

**County Commissioners**

for their early and continuous involvement in the budget process.

**County Administrator and Assistant County Administrators**

for their expanded participation in this year's budget process.

**Department Heads and Their Staff**

for their extraordinary effort in formulating the budget.



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# Section A Budget Message







## Interoffice Communication

**Office of Financial  
Management and Budget**

P.O. Box 1989  
West Palm Beach, FL 33402-1989  
(561) 355-4034  
FAX: (561) 355-2109

**Palm Beach County  
Board of County  
Commissioners**

Ken L. Foster, Chairman  
Burt Aaronson, Vice Chairman  
Karen T. Marcus  
Carol A. Roberts  
Warren H. Newell  
Mary McCarty  
Maude Ford Lee

**County Administrator**

Robert Weisman, P.E.

**TO:** Ken Foster, Chair  
and Members of the Board of County Commissioners

**FROM:** Robert Weisman, P.E.  
County Administrator

A handwritten signature in black ink, appearing to read "Robert Weisman", is written over the printed name of the County Administrator.

**DATE:** November 18, 1996

**SUBJECT: Adopted Budget - Fiscal Year 1996-97**

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The adopted budget for FY 1996-97 accomplishes the Board's directive that the countywide ad valorem tax rate not be increased as countywide taxes will be maintained at the existing level. This means that the County maintains its record of eight consecutive years without any increase in the countywide tax rate. In fact, the rate has been reduced in each of the seven fiscal years preceding FY 1996-97.

Under the following topical headings, key budget issues and factors are explained and major changes from last year's budget are highlighted.

### **Customer Focused Budgeting and Reporting**

The FY 1996-97 Budget Document incorporates the new performance-based budget format - *Customer Focused Budgeting and Reporting*. The quality of information reported about Board departments is vastly improved in the new budget format (note: the new layout is presented in the full budget document, not the Budget-in-Brief).

The new budget presentation model is the result of a two-year project to design and implement a performance-based budget process for Palm Beach County. The budget format now reflects the leading edge concepts advocated by progressive government organizations and institutions.

The Board of County Commissioners' interest in reinventing government principles was the impetus that led to the implementation of Customer Focused Budgeting and Reporting. Primary advantages of the new model are outlined on the following page.

- integrates strategic planning, budgeting, and performance measurement;
- defines each department's mission;
- presents the operating budget in terms of major programs and primary services;
- explains trends and issues, and highlights major changes from year-to-year;
- clearly articulates program objectives in measurable terms;
- establishes performance measures to focus on outcomes and customer satisfaction, and
- improves document readability with larger text, columnar format, narrative style, and use of charts and graphs.

Although the County has successfully completed the initial implementation of a new budget document, it will take several years to refine the approach and institutionalize the process. One area that will be emphasized in the next budget cycle (1997-98) will be the inclusion of more performance measures to track cost of services. Additionally, we will continue to encourage the Constitutional Officers to adopt a similar performance-based budgeting approach to provide for a uniform presentation of departments and agencies within the budget document.

### **Budget, Millage, and Taxes**

The FY 1997 budget totals \$1,881,251,498, an increase of \$95.1 million, or 5.3%, over the FY 1996 adopted budget. The net operating budget, which excludes capital, debt service (and related reserves), internal service charges, and interfund transfers, is \$788.0 million, an increase of \$51.8 million, or 7.0% from FY 1996.

Adopted taxes in comparison to roll-back taxes are summarized in the following table.

<b>Taxing District</b>	<b>Millage Rate</b>	<b>Roll-back Calculation</b>
Countywide	4.2358	above roll-back by \$ 5,658,185 ( 2.39%)
Library	0.4997	above roll-back by 709,717 ( 4.69%)
Fire-Rescue:		
Main MSTU	2.4998	at roll-back 0 ( 0.00%)
Glades Regional MSTU	0.8094	above roll-back by 61,923 (11.98%)
Aggregate	5.6035	above roll-back by 6,429,825 ( 2.05%)



### **Property Values**

The certified taxable value used in calculating millage rates for FY 1997 is \$57.257 billion, an increase of \$2.440 billion, or 4.5% over the 1995 valuation. The net increase consists of new construction of \$1.527 billion (2.8%) and an increase of \$912.3 million (1.7%) due to the revaluation of existing property. The overall increase of 4.5% is slightly up from the 4.4% increase last year.

### **Budget Preparation Guidelines**

Instructions for preparing the budget were set forth in the Budget Instruction Manual which was distributed to County departments during February 1996. The following general parameters were established:

- undesignated capital reserves from the Road Program are not available for transfer as a funding source to the General Fund;
- budget contingency amounts are to be maintained at 1995-96 levels;
- increases in base budget are to be absorbed with the exception of annualized costs of prior year supplemental increases and uncontrollable costs such as insurance, workers comp, motor pool charges, etc.;
- new positions are to be budgeted at 75% of the annualized cost; any new positions associated with new facilities budgeted only for the period of time the new facility will be operational; and
- supplemental funding requests are to be limited to those items included in the FY 1997 projections or specifically approved by the Management Team.

Requests for new funding in the operating and capital budgets were carefully reviewed and prioritized by OFMB and the Management Team. A detail of recommended funding increases for operating departments, capital projects and reserves was presented to the Board of County Commissioners during the Budget Workshop on May 30, 1996. In addition, staff reviewed major budget assumptions and factors that affected the preparation of the 1996-97 budget, including revenue forecasts, funding requests from the Constitutional Officers, and the proposed salary policy.

### Major Changes in Tax Equivalent Funding: 1997 Compared to 1996

The following table summarizes the areas of the budget that will have significantly different funding levels ( $\pm$  \$1 million) in FY 1997.

Budget Factor	Impact on Ad Valorem Requirements (in million of dollars)	
	Increase	Decrease
Elimination of transfers from Road Program to General Fund	\$6.6	
Decrease in beginning balances brought forward	6.3	
Loss of revenue from Wellington incorporation	5.1	
Sheriff's budget	6.0	
Parks and Recreation	2.4	
Community Services	1.4	
Facilities Development & Operations	1.3	
Public Safety	1.0	
Non-departmental appropriations	2.0	
Debt Service	1.0	
Net increase in other programs and projects	0.7	
Estimated impact of statutory reserve requirement	1.4	
Increase in major revenues		10.5
Net decrease in reserves		9.8
Additional taxes from new construction		5.7
Reduction of new funding for economic development		2.5
Excess fees from Clerk's Office		1.0

The net difference between ad valorem increases and decreases (\$5.7 million) represents the amount of countywide taxes above roll-back. A key budget strategy for FY 1996-97 is to use approximately \$10 million in reserve funds (i.e., "Reserve for Tax Stabilization") as a funding source in order to avoid an increase in countywide ad valorem taxes. Two years ago, the Board created the Reserve to offset tax requirements in future budget years.

Following is a brief discussion of the major budget factors listed in the preceding table.



Elimination of Transfers from the Road Program to the General Fund - for the first time since FY 1992, the budget does not include the transfer of any fund balances from the capital projects funds. Over the past four years, budget strategies have relied on the reallocation of ad valorem funds that were previously budgeted for capital projects, primarily road projects. This strategy was justified based on the fact that: 1) all identified major improvements were either complete or currently funded; 2) there were accumulations of undesignated fund balances; and 3) among urban counties, only Palm Beach County used property taxes for funding road and bridge construction projects. The ad valorem portion of the fund balances in the Road Program has been eliminated and will no longer be available to assist in balancing the operating budget.

Decrease in Beginning Balances Brought Forward - the reduction in carryover funds from FY 1996 is primarily attributable to two factors: 1) the loss of \$2.9 million in revenues due to Wellington's incorporation; and 2) payment of \$4.3 million for casualty settlements.

Loss of Revenue from Wellington Incorporation - The referendum act that created Palm Beach County's newest municipality has the effect of permanently reducing the County's revenue base. For FY 1997, OFMB estimates that \$5.1 million in revenues previously collected by the County will now flow to Wellington. These revenues include utility taxes, franchise fees, sales tax, and state revenue sharing. Approximately \$1.5 million of this revenue loss will be offset by a contract between Wellington and the Sheriff's Office for the provision of police services.

Sheriff's Budget - included in the Sheriff's budget for next year are 48 new deputy positions for the opening of two additional floors at the main jail, staffing of the Belle Glade jail expansion, and additional road patrol deputies. Actual deployment of these positions will be contingent upon the results of an on-going management study. An additional 39 positions are budgeted for non-uniformed positions.

Parks and Recreation - the increase in base personal services cost for this Department totals \$1.1 million. Other factors increasing the budget include higher self-insurance premiums (\$441,000), increased fleet management charges (\$457,000), and supplemental funding increases totaling \$648,000. Of 14 new positions included for Parks and Recreation, 10 are associated with new park facilities.

Community Services - this funding increase is attributable to reductions in the amount of grant revenues budgeted in FY 1997 and a corresponding increase in the amount of ad valorem support required. The increase is not related to the appropriations budget - funding for this Department will actually be less in FY 1997 than in FY 1996. Increases for personal services (\$346,000), ISS charges (\$373,000), replacement Head Start buses (\$110,000), new playground equipment (\$75,000) and additional case management funding (\$100,000), were offset by reductions in various operating accounts.



Facilities Development & Operations - this Department's budget includes funding for 11 new positions associated with new and existing facilities as follows: new Judicial Center Parking Garage (3 positions); various detention facilities (6 positions); electronic security system for the new Judicial Center (1 position); and various existing facilities (1 position).

Public Safety - four new positions are included to staff the opening of a new dormitory at the Highridge Family Center, and one part-time position is for the West County Animal Shelter.

Non-departmental Appropriations - this impact is primarily due to reduced charge-offs projected for BCC indirect costs.

Debt Service - funding requirements will be greater in FY 1997 because residual construction funds used to partially fund debt service requirements last year are no longer available.

Estimated Impact of Statutory Reserves - represents the 5% Statutory Reserve requirement applicable to most tax and tax-equivalent revenue categories.

Decrease in Reserves - the net change in reserves reflects the following: elimination of Reserve for Tax Stabilization (\$10 million) and increase in the General Fund Contingency Reserve (\$0.2 million).

Additional Taxes from New Construction - at roll-back, new construction will generate approximately \$5.7 million. The value of new construction is \$1.527 billion.

Reduction in New Funding for Economic Development - new funding was reduced to \$1 million for FY 1997. It is proposed that the Economic Development Program be funded with this \$1 million, carryover funding, and any new state or federal grants. Approximately \$4 million in carryover funding is available in FY 1997.

Excess Fees from the Clerk's Office - the FY 1997 budget includes \$1 million in Clerk's excess fees which historically have been received but not included in the budget.

### **Size of the Workforce**

The adopted FY 1997 budget provides for 8,315 positions, of which 4,714 are funded in departments controlled by the Board of County Commissioners. Board departments will add 68 new positions in FY 1997. The Sheriff's budget request provides for 87 new positions (48 deputies and 39 non-uniformed). No new positions for FY 1997 are budgeted for the other constitutional officers. The combined total of 155 new positions represents a 1.9% increase over the FY 1996 staffing level.

## Revenues

Local economic conditions directly impact several of the County's revenue sources and therefore, the ability of the County to provide services. Palm Beach County's economy, which is dependent on agriculture and tourism, as well as its base of professional and service industries, has made a good recovery since the recessionary period that bottomed in 1992. Healthy growth has been experienced in several of the County's major revenue sources and, despite the loss of revenues associated with Wellington's incorporation, collections of several major non-ad valorem revenues are budgeted at a higher level for FY 1997 as shown in the following table.

Revenue Category	FY 1996 Budget	FY 1997 Budget	% Change Budget to Budget
Half Cent Sales Tax	\$44,100,000	\$47,900,000	8.6%
Franchise Fees	16,582,618	16,790,648	1.3%
Utility Taxes	34,965,000	36,417,000	4.2%

The fiscal impact of Wellington's incorporation is projected to decrease the County's current year revenues by approximately \$2.9 million, and FY 1997 revenues by \$5.1 million.

## Capital Projects

The FY 1997 Capital Improvement Program totals \$606.5 million with the largest component (\$181.5 million) budgeted for the Road Program.

New funding in the FY 1997 capital budget totals \$226.3 million, of which \$9.1 million will be funded by ad valorem taxes. Other funding sources include: gas tax (\$28.4 million); bond proceeds (\$59.1 million); impact fees (\$18.3 million); and interest (\$12.8 million).

Major projects and amounts funded (stated in millions of dollars) include:

- \$17.0 - North County Government Center and Sheriff's Motor Pool
- \$61.9 - road and bridge projects (including \$30.8 million for Donald Ross bridge)
- \$28.4 - purchase of three parcels of environmentally sensitive land (Loxahatchee Slough Natural Area, Yamato Scrub Natural Area, and Fox property)



- \$6.2 - ISS automation projects - incremental funding for the Criminal Justice Information System, Geographic Information System, Wide Area Network, Technology Transformation Plan, and Oracle licenses
- \$8.9 - Palm Tran facilities - construction of a new administration/O&M facility and downtown transit facility
- \$7.7 - completion of Water Utilities' Southern Region Operations Center

### **Summary**

The Budget Message outlines some of the important projects, programs, and issues that will be addressed by Palm Beach County during FY 1997. I believe the changes in this year's budget presentation results in a document that better explains the complexities of our \$1.9 billion financial plan.

As County Administrator, my goal is to assure that quality and cost effective services are provided to our taxpayers and ratepayers. Services provided by County departments directly affect the quality of life in the community. The attractiveness of Palm Beach County as a place to work and live is reflected by the continuing population growth which, in turn, places greater demands on services. I am confident that, with the Board's guidance, our organization will successfully take on the challenges in FY 1997 and beyond.

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## Section B Introduction







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## Information About Palm Beach County

Located on the southeast coast, Palm Beach County is the largest of Florida's sixty-seven counties. The County's 2,268 square miles include 2,023 square miles of land and 245 square miles of surface water, making it the largest county east of the Mississippi River.

The surface water areas include the Intercoastal Waterway and approximately one-third of Lake Okeechobee. Lake Okeechobee is the largest freshwater lake in the state and the largest in the United States except for the Great Lakes. The County has 45 miles of shoreline and is 53 miles wide.

Palm Beach County's climate has enhanced its image as a location that provides a high quality of life to its residents. The average temperature is 74.9 degrees with an average of 82.0 degrees in the summer and 66.7 degrees in the winter. The wet season extends from June through October, with an average annual rainfall of 61.7 inches.

Close to several major Florida cities, central Palm Beach County is about one hour north of Fort Lauderdale, one and one-half hours north of Miami, and two and one-half hours south of Orlando.

### **History**

The first settlers in what is now Palm Beach County were Indian tribes such as the Tequesta, Jeaga, Caloosa and later the Seminoles. The next settlers arrived in 1860 when the Jupiter Lighthouse was built to aid sailors navigating the Atlantic Ocean.

Homesteading began in the late 1800's with the majority of the settlers coming to the area to farm. Early farmers found the soil to be highly productive and earned most of their income by growing vegetables for the northern winter market.

The late 1800's also marked the beginning of the tourism industry. Transportation improvements, particularly to the railroad system, provided easier access to the area. Hotels to serve tourists were constructed, along with the first winter homes for seasonal residents.

In 1892, Henry Flagler visited Palm Beach and decided to build a large resort hotel, the Royal Poinciana, and extend the Florida East Coast Railroad to West Palm Beach from Jacksonville. These developments made Palm Beach the nation's premier winter resort. Flagler considered the mainland area a perfect satellite location to service his resort and a good place for his workers to live. This area was incorporated as West Palm Beach in 1894.

Other cities, such as Linton and Boynton Beach, were established soon after West Palm Beach. Linton was founded in 1894 by William S. Linton, the postmaster of Saginaw, Michigan. He and a friend purchased 160 acres of land and sold it in five-acre tracts through ads in Michigan newspapers. In 1901 they renamed the town Delray Beach, after a Detroit suburb. Boynton Beach was founded in 1895 when Civil War officer Major Nathan S. Boynton built a 50-room resort hotel on the beach. One year later the railroad came through on its way to Miami.



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The State Legislature established Palm Beach County as Florida's 47th County on July 1, 1909. Prior to that time, the area was part of Dade County. Palm Beach County originally encompassed Lake Okeechobee and the areas that became Broward County in 1915, Okeechobee County in 1917, and Martin County in 1925. In 1963, the State of Florida partitioned Lake Okeechobee among all of the counties that border it.

The first County Commission meeting was held July 6, 1909 and West Palm Beach was designated the County Seat. By 1910, the County's population had grown to more than 5,500 residents.

The entire County experienced tremendous growth and development following World War I. The building and population increase produced a great land boom in the early 1920's. Contributing to the land boom were the climate, an increase in the use of the automobile and a growing network of roads. The State encouraged the influx of new residents during the period by promising never to pass state income or inheritance taxes. The 1926 Florida Land Bust, the 1926 and 1928 hurricanes, and the 1929 stock market crash drastically affected the local economy, but these events did not stop growth entirely due to the prior establishment of major transportation facilities.

World War II brought many changes to the County, including air bases and new jobs. After the war, Grace Morrison Field was expanded and became Palm Beach International Airport. During the same time period, small specialized businesses, many electronic-oriented, joined industrial giants like Pratt-Whitney and IBM in establishing plants in Palm Beach County.

The County remained largely undeveloped through the 1950's as evidenced by a 1960 population of less than 250,000. Although some citizens felt that it had lost its natural, unspoiled quality, many leaders welcomed urbanization and actively promoted growth and development.

In the late 1960's and early 1970's large numbers of middle and upper income retirees began to move to Florida, prompting developers to build new subdivisions and cities. During this same period, the advent of air conditioning greatly enhanced the living and working environment, further increasing the pace of development.

Throughout the 1980's, the economy and the construction industry thrived as the population grew by approximately 5% per year. The national recession that occurred in the early 1990's reduced the County's growth rate to an average of approximately 2% annually. The County's estimated population for FY 1996-97 is 1,000,722 and is expected to continue to increase by at least 20,000 + residents each year.

### **Form of Government**

As a result of the November 6, 1984 general election, Palm Beach County became a Home Rule Charter County on January 1, 1985. This "Home Rule" allows residents, through their elected commissioners, greater independence in determining how their County government will function and what services it will provide. Major advantages resulting from changing to this form of government include:

- allowing the County to pass its own ordinances and laws as long as they do not conflict with state and federal laws;



- 
- providing initiative procedures that allow voters to create, modify and amend local laws;
  - providing a process to modify or amend the Charter; and
  - providing voters with a process to recall County Commissioners for cause.

The Board of County Commissioners, which is the legislative branch of County government, adopts ordinances and resolutions to establish programs that protect and maintain the health, safety and welfare of County residents. In 1990, the Board changed from five at-large Commissioners to seven, each representing a single-member district. Each Commissioner is elected to a four-year term by voters in the district in which they reside. Every two years, Commissioners elect a Chair to preside over meetings and serve as ceremonial head of the County. A Vice-Chair is also selected to assume these duties in the absence of the Chair.

The County Commission considers major problems facing County government and guides the growth and development of the County consistent with the public interest. Major areas of public interest under the control of the Board include:

- provision of fire protection and disaster relief services;
- construction and maintenance of County buildings, roads and bridges;
- provision of programs of housing, community development, slum clearance, conservation, flood and beach erosion control and air pollution control;
- adoption and enforcement of building and housing codes and regulations;
- preservation of natural resources;
- preparation, review and periodic amendment of the Comprehensive Land Use Plan for the development of the unincorporated portion of the County; and
- provision of cultural and recreational facilities and programs.

Additionally, the Board may enter into agreements with other governmental agencies for the joint performance of duties.

The Commission appoints the Chief Executive Officer, i.e., the County Administrator, who implements Board-approved programs and manages the day-to-day operations of County government. With Commission approval, the County Administrator appoints Assistant County Administrators and Department Directors.

The County's Departments under the County Administrator are organized into two groups: General Operations Departments, which provide direct services to residents; and Central Services Departments.

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**General Operating Departments include:**

- Airports
- Community Services
- County Cooperative Extension Services
- County Library
- Engineering & Public Works
- Environmental Resources Management
- Fire-Rescue
- Housing & Community Development
- Parks & Recreation
- Planning, Zoning & Building
- Public Safety
- Tourist Development
- Water Utilities

**Central Services Departments include:**

- County Administration
- County Attorney
- Employee Relations & Personnel
- Facilities Development & Operations
- Financial Management & Budget
- Information Systems Services
- Internal Audit
- Public Affairs
- Purchasing
- Risk Management

In addition to the County Administrator, the Board of County Commissioners appoints County residents to serve as volunteers on various citizens' boards, commissions, committees and councils. These groups are established for advisory and/or regulatory purposes. State law creates some advisory boards, while others are formed by the County Commission to meet special needs and to help solve the challenging issues facing County government.

Constitutional Officers and the Judiciary are the County Officials, other than the County Commissioners, who are elected by the voters. The Clerk of the Circuit and County Courts, Property Appraiser, Sheriff, Supervisor of Elections, Public Defender, State Attorney and the Tax Collector are the Constitutional Officers elected to four-year terms in general elections.

Palm Beach County is not a consolidated or "metro" form of government. The Palm Beach County School System is governed by a non-partisan elected School Board and operates under the direction of a School Board-Appointed Superintendent. The County Commission has no jurisdiction over the School Board.



The South Florida Water Management District, Children's Services Council, Health Care District, Drainage Districts, Inlet Districts and municipalities within the County also are not under the authority of the Board of County Commissioners.

### **Economic Trends**

Palm Beach County is Florida's largest county in area, third in population and ninth in density. Growth has been the major influencing factor of the County in the last several years. Population has increased approximately 2% annually since 1990, compared to double and triple that rate in the 1980's. The total non-exempt property valuation has increased 11.2% in the last five years.

Tourism and agriculture, together with the related service industries, are the leading sources of income for the County's residents. The "Glades" region is one of the nation's most productive agriculture areas. Palm Beach County is the largest agricultural county in Florida and the fourth largest in the United States, with annual sales in excess of \$2 billion. The County government is making a concentrated and continuing effort to increase the number of visitors to our area each year. Manufacturing, primarily electronics and other high tech products, also plays an important role in the County's local economy.

The County's labor force of approximately 460,000 earns a per capita income that is almost 150% of the national average. The largest employers in the County are:

<b><u>Company</u></b>	<b><u>Produce/Service</u></b>	<b><u>Employees*</u></b>
School Board	Education	15,300
Palm Beach County	Government	8,300
Pratt & Whitney	Jet Engines	4,900
Motorola	Electronic Pagers	3,200
Intracoastal Health Systems	Health Care	2,800
Florida Power & Light	Utility	2,000
Flo Sun Inc.	Agriculture	2,300
Office Depot	Retail - Office Supplies	2,200
Boca Raton Resort & Club	Hotel	1,850
Columbia JFK Medical Center	Health Care	1,700

\*Rounded

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## **Property Taxes**

Property taxes are a lien on all taxable property as of January 1 of each year. Taxes are due November 1 and are payable by April 1 of the following year. Each parcel of property is assessed to the last known owner as established from the latest recorded deed or tax return.

There are three types of property which are subject to an ad valorem tax (a tax based on the assessed value of real or personal property). The three types are:

**Real Estate** - covering land and the improvements thereon;

**Tangible Personal Property** - including property such as business fixtures, equipment and machinery; and

**Intangible Personal Property** - including stock, bonds (except those exempt), mortgages accounts receivable, mutual funds, notes, trusts, estates, etc. (This is a State tax handled directly by the State of Florida.)

All property owners who maintain their permanent home on the property are entitled to a "Homestead Exemption" which exempts the first \$25,000 of assessed value of the property from ad valorem taxes. Additional exemptions are also available to widows, widowers, disabled veterans and totally disabled non-veterans.

The Board of County Commissioners levies a Countywide millage that applies to all property owners in the County on the net assessed value of property. (Millage is the rate used to determine the amount of tax. A mill is one-tenth of a cent, or \$1.00 of tax for each \$1,000 of net assessed value.)

Palm Beach County Fire-Rescue and the County Library are dependent districts under the control of the Board of County Commissioners. They levy millages that apply to all property owners in the unincorporated portion of the County and residents of the municipalities that have elected to join the districts rather than provide the services themselves. Municipalities that belong to these districts are shown on Page B-7. The municipalities also levy millages to finance their local government's operating costs.

In addition to the Board of County Commissioners and municipalities, various other taxing districts levy millages that affect all property owners in the County or property owners in the particular districts. These taxing districts are shown on Page B-8.

The other entities in the County that levy property taxes are drainage districts. These taxes are not based on the value of the property, but on the number of acres in the parcel. Each district assesses an "Acreage Levy", a fixed amount for each acre or part thereof, to cover the maintenance and debt of the drainage facilities in the district. Additionally, some districts assess a "Parcel Levy", a fixed amount per parcel, to cover the cost of road maintenance and debt within the district.



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## Municipalities in the County Library Taxing District

Atlantis	Jupiter Inlet Colony
Belle Glade	Lake Clarke Shores
Briny Breezes	Mangonia Park
Cloud Lake	Ocean Ridge
Glen Ridge	Pahokee
Golf	Palm Beach Gardens
Golfview	Palm Beach Shores
Greenacres	Royal Palm Beach
Haverhill	South Bay
Hypoluxo	South Palm Beach
Juno Beach	Tequesta
Jupiter	Wellington

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## Municipalities in the Fire-Rescue Taxing District

Cloud Lake	Juno Beach
Glen Ridge	Jupiter
Golfview	Lake Clarke Shores
Haverhill	Wellington

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## Countywide Taxing Districts

Board of Education  
3300 Forest Hill Boulevard  
West Palm Beach, FL 33406  
Telephone: 434-8000

Health Care District  
324 Datura Street Suite 401  
West Palm Beach, FL 33401  
Telephone: 659-1270

Children's Services Council  
3111 S. Dixie Highway Suite 243  
West Palm Beach, FL 33405  
Telephone: 655-1010

South Florida Water Management District  
3301 Gun Club Road  
West Palm Beach, FL 33406  
Telephone: 686-8800

Florida Inland Navigation District  
1314 Marcinski Road  
Jupiter, FL 33477  
Telephone: 627-3386

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## Non-Countywide Taxing Districts

Greater Boca Raton Beach District  
201 W. Palmetto Park Road  
Boca Raton, FL 33432  
Telephone: 393-7877

Loxahatchee River Environmental  
Control District  
2500 Jupiter Park Drive  
Jupiter, FL 33458  
Telephone: 747-5700

Jupiter Inlet District  
400 N. Delaware Boulevard  
Jupiter, FL 33458  
Telephone: 746-2223

Port of Palm Beach  
P.O. Box 9935  
Riviera Beach, FL 33404  
Telephone: 842-4201



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### Municipalities

There are 38 municipalities within the County encompassing a total of 275.39 square miles, or 12.1% of the County's area. As of FY 1996, 54.8% of the population resided within incorporated areas. West Palm Beach is the largest city both in size and population with 78,370 residents within 54.28 square miles. Cloud Lake is the smallest with 121 people living within .06 square miles. Fifteen municipalities are less than one square mile.

During the past 25 years, Palm Beach County has experienced a much higher rate of growth in the unincorporated area than within the municipalities. Over that period of time, population in the unincorporated area increased by 116% compared to 33% in cities. This is reflective of both new residents' preference for the unincorporated area and the migration of many citizens from the older coastal cities to newer developments to the west in the unincorporated areas. This trend has persisted despite an area increase of 45% in municipalities due to annexations.

Population data as of April 1, 1996, and incorporated area data for each municipality, as well as city hall mailing addresses are presented on the following four pages.

## Municipalities Population and Size

<u>Municipality</u>	<u>Population</u>	<u>Square Miles</u>
Atlantis	1,694	1.35
Belle Glade	16,858	3.88
Boca Raton	67,754	27.08
Boynton Beach	50,940	15.70
Briny Breezes	398	0.07
Cloud Lake	121	0.06
Delray Beach	52,039	14.11
Glen Ridge	219	0.16
Golf	195	0.85
Golfview	153	0.18
Greenacres	23,733	4.24
Gulfstream	707	0.80
Haverhill	1,187	0.58
Highland Beach	3,264	0.62
Hypoluxo	1,371	0.63
Juno Beach	2,659	1.02
Jupiter	30,599	15.33
Jupiter Inlet Colony	421	0.22
Lake Clarke Shores	3,640	1.02
Lake Park	6,887	2.39
Lake Worth	29,598	6.12
Lantana	8,477	2.81
Manalapan	330	0.48
Mangonia Park	1,392	0.72
North Palm Beach	11,855	3.84
Ocean Ridge	1,635	0.98
Pahokee	6,935	6.42
Palm Beach	9,790	3.24
Palm Beach Gardens	31,909	53.90
Palm Beach Shores	1,028	0.29
Palm Springs	9,950	1.43
Riviera Beach	27,782	7.38
Royal Palm Beach	17,668	10.79
South Bay	3,329	1.75
South Palm Beach	1,498	0.10
Tequesta Village	4,673	1.90
Wellington	26,148	28.67
West Palm Beach	78,370	54.28
Unincorporated Area	442,933	1,992.92
<b>Total:</b>	<u>980,139</u>	<u>2,268.31</u>



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## Municipalities

### Atlantis

260 Orange Tree Drive

Atlantis, FL 33462

Telephone: 965-1744

### Belle Glade

110 S.W. Avenue E

Belle Glade, FL 33430

Telephone: 996-0100

### Boca Raton

201 W. Palmetto Park Rd.

Boca Raton, FL 33432

Telephone: 393-7700

### Boynton Beach

100 E. Boynton Beach Blvd.

Boynton Beach, FL 33435

Telephone: 734-8111

### Briny Breezes

5000 N. Ocean Blvd.

Boynton Beach, FL 33435

Telephone: 276-7405

### Cloud Lake

100 Lang Road

West Palm Beach, FL 33406

Telephone: 686-2815 , 683-8296

### Delray Beach

100 N.W. First Avenue

Delray Beach, FL 33444

Telephone: 243-7200

### Glen Ridge

1660-C Southern Blvd.

West Palm Beach, FL 33406

Telephone: 478-0151

### Golf

21 Country Road

Village of Golf, FL 33436

Telephone: 732-0236

### Golfview

9 Hazzard Street

West Palm Beach, FL 33406

Telephone: 683-9520

### Greenacres

5985 10th Avenue North

Greenacres, FL 33463

Telephone: 642-2000

### Gulfstream

100 Sea Road

Gulfstream, FL 33483

Telephone: 276-5116

### Haverhill

4585 Charlotte Street

Haverhill, FL 33417

Telephone: 689-0370

### Highland Beach

3614 South Ocean Blvd.

Highland Beach, FL 33487

Telephone: 278-4548

### Hypoluxo

7580 S. Federal Highway

Hypoluxo, FL 33462

Telephone: 582-0155

### Juno Beach

340 Ocean Drive

Juno Beach, FL 33408

Telephone: 626-1122

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Jupiter  
210 Military Trail  
Jupiter, FL 33458  
Telephone: 746-5134

Jupiter Inlet Colony  
P.O. Box 728  
Jupiter, FL 33468  
Telephone: 746-3787

Lake Clarke Shores  
1701 Barbados Road  
West Palm Beach, FL 33406  
Telephone: 964-1515

Lake Park  
535 Park Avenue  
Lake Park, FL 33403  
Telephone: 848-3460

Lake Worth  
7 North Dixie Highway  
Lake Worth, FL 33460  
Telephone: 586-1600

Lantana  
500 Greynolds Circle  
Lantana, FL 33462  
Telephone: 582-9094

Manalapan  
600 South Ocean Blvd.  
Manalapan, FL 33462  
Telephone: 585-9477

Mangonia Park  
1755 East Tiffany Drive  
Mangonia Park, FL 33407  
Telephone: 848-1235

North Palm Beach  
501 U.S. Highway #1  
North Palm Beach, FL 33408  
Telephone: 848-3476

Ocean Ridge  
6450 North Ocean Blvd  
Ocean Ridge, FL 33435  
Telephone: 732-2635

Pahokee  
171 North Lake Avenue  
Pahokee, FL 33476  
Telephone: 924-5534

Palm Beach  
P.O. Box 2029  
Palm Beach, FL 33480  
Telephone: 838-5400

Palm Beach Gardens  
10500 North Military Trail  
Palm Beach Gardens, FL 33410  
Telephone: 775-8250

Palm Beach Shores  
247 Edwards Lane  
Palm Beach Shores, FL 33404  
Telephone: 844-3457

Palm Springs  
226 Cypress Lane  
Palm Springs, FL 33461  
Telephone: 965-4010

Riviera Beach  
600 W. Blue Heron Blvd.  
Riviera Beach, FL 33404  
Telephone: 845-4000



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Royal Palm Beach  
1050 Royal Palm Beach Blvd.  
Royal Palm Beach, FL 33411  
Telephone: 790-5100

South Bay  
335 S.W. Second Avenue  
South Bay, FL 33493  
Telephone: 996-6751

South Palm Beach  
3577 South Ocean Blvd.  
South Palm Beach, FL 33480  
Telephone: 588-8889

Tequesta  
357 Tequesta Drive  
Tequesta, FL 33469  
Telephone: 575-6200

Wellington  
14000 Greenbriar Blvd.  
Wellington, FL 33414  
Telephone: 791-4000

West Palm Beach  
P.O. Box 3366  
West Palm Beach, FL 33402  
Telephone: 659-8000

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**Bond Ratings**

Ratings for the County's outstanding bond issues are as follows:

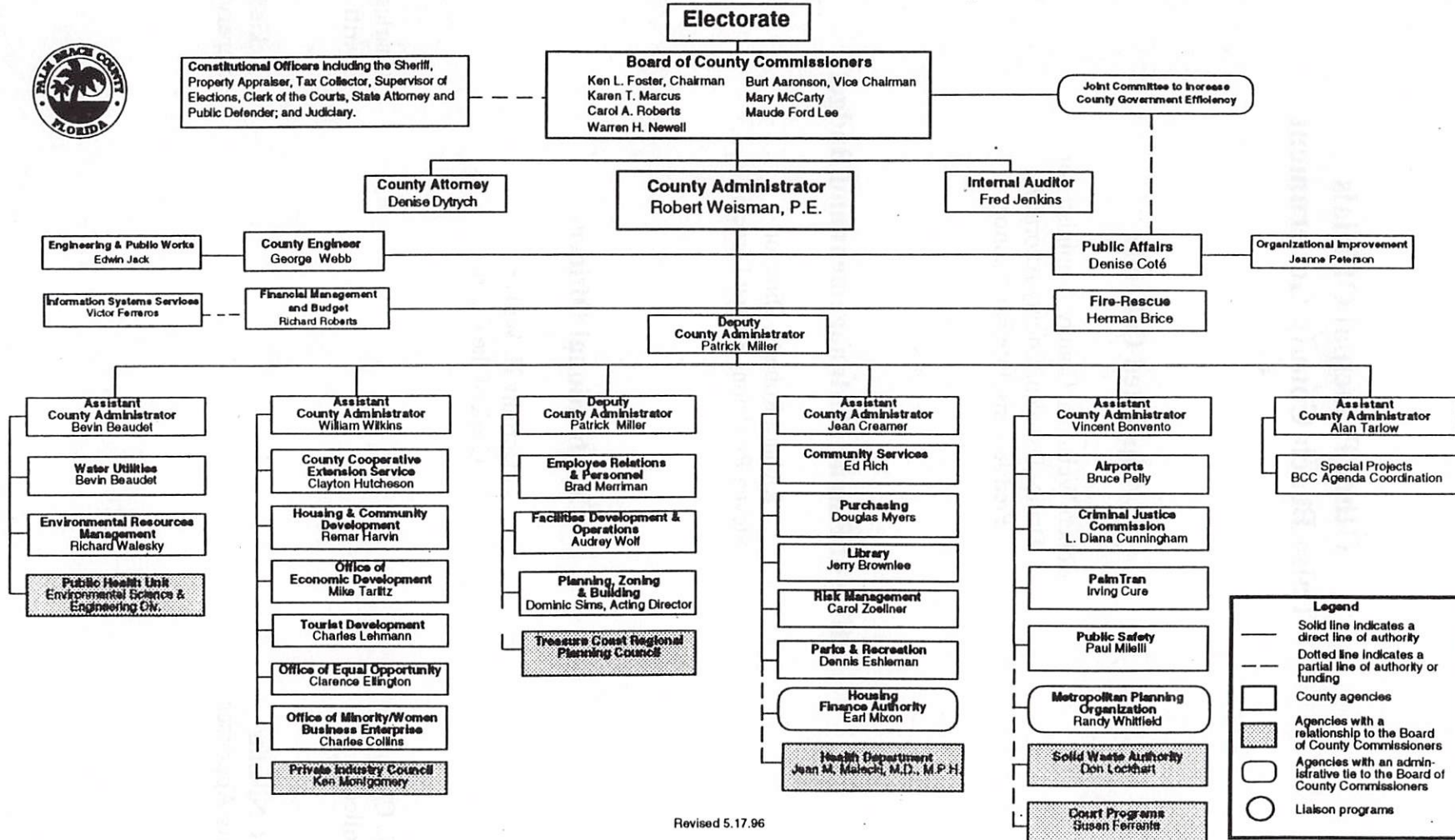
<b><u>Bond Issue</u></b>	<b><u>Moody's Investor's Service</u></b>	<b><u>Standard &amp; Poor's</u></b>
50M Environmental Sensitive Lands GO Bonds, Series 1994	Aa	AA
1.950M GO Ref Bonds, Series 1994A	Aa	AA
57.44M GO Ref Bonds, Series 1994B	Aa	AA
23.375M GO Refunding Bonds, Series 1993	Aa	AA
50M Environmental Sensitive Lands GO Bonds, Series 1991	Aa	AA
26.38M Criminal Justice Fac. Rev Bonds Series 1994	Aaa	AAA
9.375M Non-AdValorem Rev. Bonds, Series 1995	Aaa	AAA
8.585M Pub Impv Rec Fac Rev Bonds, Series 1994	Aaa	AAA
15.175M Public Impr. Revenue Bonds, Series 1995	Aaa	AAA
26.3M Parks & Rec. Fac. Revenue Bonds, Series 1996	Aaa	AAA
2.5M Improvement Bonds, Series 1967	A	A
1M Glades Health Facility, 1984	Not Rated	Not Rated
22.245M Revenue Refunding Bonds, Series 1993	Aaa	AAA
26.515M Rev Ref Bonds, 1993 Refund Series 1986 Pub Impv Bonds	Aaa	AAA
30.73M Beach Acq Refunding, Series 1993	Aaa	AAA
233.62M Criminal Justice Facilities Bonds, Series 1990	Aaa	AAA
117.485M Criminal Justice Facilities Refunding Bonds, Series 1993	Aaa	AAA
10.47M Airport Centre Rev. Bonds, Series 1992	Aaa	AAA
90.69M Airport Ref. Revenue Bonds, Series 1992	Aaa	AAA
3.85M Airport Sys. Taxable Subordinated Indebtedness Series 1989	Aaa	AAA
94.815M Airport Ref. Revenue Bonds, Series 1991	Aaa	AAA
56.745M Water & Sewer System, Series 1984	Aaa	AAA
18.645M Water & Sewer System, Series 1985	Aaa/VMIG 1	Not Rated
59.53M W&S Ref. Revenue Bonds, Series 1986	Aaa	AAA
38M W&S Revenue Bonds Series 1989	Aa	AA
15M W&S Revenue Bonds, Series 1993A	Aaa	AAA
29.875M W&S Revenue Bonds, Series 1993B	Aaa	AAA
54.65M W&S Revenue Bonds, Series 1995	Aaa	AAA

**Other**

On February 11, 1981, an election was held in which Palm Beach County's blue-collar workers selected the Communication Workers of America to represent them. On May 12, 1981, the Communications Workers of America was certified as sole and exclusive bargaining agent with respect to wages, hours, terms and conditions of employment for employees within the bargaining unit. The bargaining unit consists primarily of Palm Beach County's blue-collar workers.



# Palm Beach County Board of County Commissioners Organizational Structure



Revised 5.17.96

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## **Other Principal Officials Palm Beach County Government**

### **Appointed Officials**

Robert Weisman, County Administrator  
Denise Dytrych, County Attorney  
Fred Jenkins, Internal Auditor

### **Office of Financial Management and Budget**

Richard Roberts, Director  
Steven Bordelon, Budget Director

### **Constitutional Officers**

Dorothy H. Wilken  
Clerk of the Court

John K. Clark  
Tax Collector

Charles McCutcheon  
Sheriff

Gary R. Nikolits  
Property Appraiser

Jackie Winchester  
Supervisor of Elections



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## **Budget Philosophy And Process**

### **Philosophy**

Palm Beach County is committed to providing quality service to its residents, at the lowest possible cost, in order to minimize taxpayer burden. In developing the County's financial plan, or budget, attention is first given to assuring that the budget will be in balance, both on an overall basis and in each of the County's funds. Any potential imbalances are eliminated by the County Administrator before the Tentative Budget is presented to the Board of County Commissioners for consideration and adoption at Public Hearings.

### **Process**

#### **Fiscal Year**

Palm Beach County's Budget is based on a fiscal, rather than calendar, year. The fiscal year begins on October 1 and ends on September 30. Thus, FY 1996-97 runs from October 1, 1996 through September 30, 1997.

#### **Statutory Requirements**

In the State of Florida, county budgets are governed by State Statutes. Chapter 129 of the Florida Statutes, entitled "County Annual Budget", specifically directs that (among other requirements) a budget be prepared annually, and that it must be balanced. It further provides for amendment of the budget in limited circumstances, and prohibits expenditures in excess of budgeted amounts.

#### **Funds Included**

The County's budget is consolidated, and presents the planned disposition of all available resources in all funds. The total budget is appropriated by the Board of County Commissioners as the adopted financial plan for the County for the ensuing fiscal year.

#### **Basis of Accounting**

The County's accounting records for general governmental operations are maintained on the modified accrual basis; i.e., revenues are recorded when available and measurable, and expenditures are recorded when the services or goods are received and the related liabilities are incurred. The County's proprietary operations are maintained on the full accrual basis; i.e., revenues are recognized when earned and expenses are recognized when incurred.

#### **Budget Development Process**

Initial projections of tax requirements for FY 1996-97 indicated that a tax increase of up to three-fourths of a mill above rollback could be necessary in order to maintain service levels. Instructions for the FY 1996-97 budget were formulated with the goal of achieving a budget with the Countywide millage at the same rate as FY 1995-96. Departments were allowed a 4% increase in personal services to accommodate anticipated salary increases. Other operating costs were limited to FY 1995-96 levels less one-time costs plus the annualization of FY 1995-96 budgeted supplemental requests, unless increases were adequately justified as being uncontrollable.



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All Department requests were due from March 15-29, with Constitutional Officers' proposed budgets due May 1st or as specified by State Statute. Based on the submittals and updated revenue projections, the Countywide millage rate was recalculated at the FY 1995-96 level at a workshop with the Board of County Commissioners on May 30th. Based on Board direction at the workshop, minor changes were made and a tentative budget distributed July 2nd.

The Board held a meeting on July 11th to consider the recommended budget. At the conclusion of this workshop, a Tentative Budget was approved. Two Public Hearings were held on September 9th and 26th to receive public comments on the Tentative Budget and adopt a final FY 1996-97 budget.

The Adopted Budget became effective on October 1, 1996.

#### **Amendments after Adoption**

Florida Statutes specifically direct that, upon the final adoption of the budgets, the budgets shall regulate the expenditures of the County and the itemized estimates of expenditures shall have the effect of fixed appropriations and shall not be amended or altered or exceeded except as provided by the Statutes.

The Board of County Commissioners at any time within a fiscal year may amend a budget for that year as follows:

1. Appropriations for expenditures in any fund may be decreased and other appropriations in the same fund correspondingly increased with the approval of the Board of County Commissioners provided that the total appropriations of the fund not be changed.
2. Appropriations from the reserve for contingencies may be made to increase the appropriation for any particular expense in the same fund for any lawful purpose, but no expenditures shall be charged directly to the reserve for contingencies.
3. The reserve for future construction and improvements may be appropriated by the Board for the purpose(s) for which the reserve was established.
4. A receipt from a source not anticipated in the budget and received for a particular purpose, including but not limited to grants, donations, gifts, or reimbursement for damages, may, upon approval by the Board, be appropriated and expended for that purpose, in addition to the appropriations and expenditures provided for in the budget. Such receipts and appropriations shall be added to the budget of the proper fund.
5. Increased receipts for enterprise or proprietary funds received for a particular purpose may, upon approval by the Board, be appropriated and expended for that purpose, in addition to the appropriations and expenditures provided for in the budget.

Florida Statutes provide for the delegation of authority to approve certain types of budget transfers. The Board of County Commissioners has established procedures by which the Director of the Office of Financial Management and Budget may authorize certain transfers which are intra-departmental in nature, such as transfers of appropriations from one line item to another within a department. All other budget transfers and amendments to the adopted budget must be approved by Board action at a regularly scheduled Board meeting.



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## Section C

# Budget Summary Information







# Overview







## Budget Summary Total Comparison FY 1995-96 Adopted Budget to FY 1996-97 Adopted Budget

### What is the Budget?

The **budget** is a plan for the accomplishment of goals and objectives within programs identified as being necessary to the purpose of Palm Beach County government. Included in the format are estimates of the appropriations of the resources required, the tax and non-tax revenues available to support implementation and the number of positions estimated to fulfill the level of service represented by workload measures. In practice, the "budget" may be the plan presented to the appropriating body for adoption, labeled tentative, or the adopted budget, which is the legal authorization to expend County funds during the fiscal year. The budget may be amended during the fiscal year by the governing body in accordance with procedures specified by law and/or administrative order.

### Total Budget

The total FY 1996-97 Budget is the adopted budget. It includes budget transfers from one fund to another and payments from one County department to another for services received.

### Net Budget

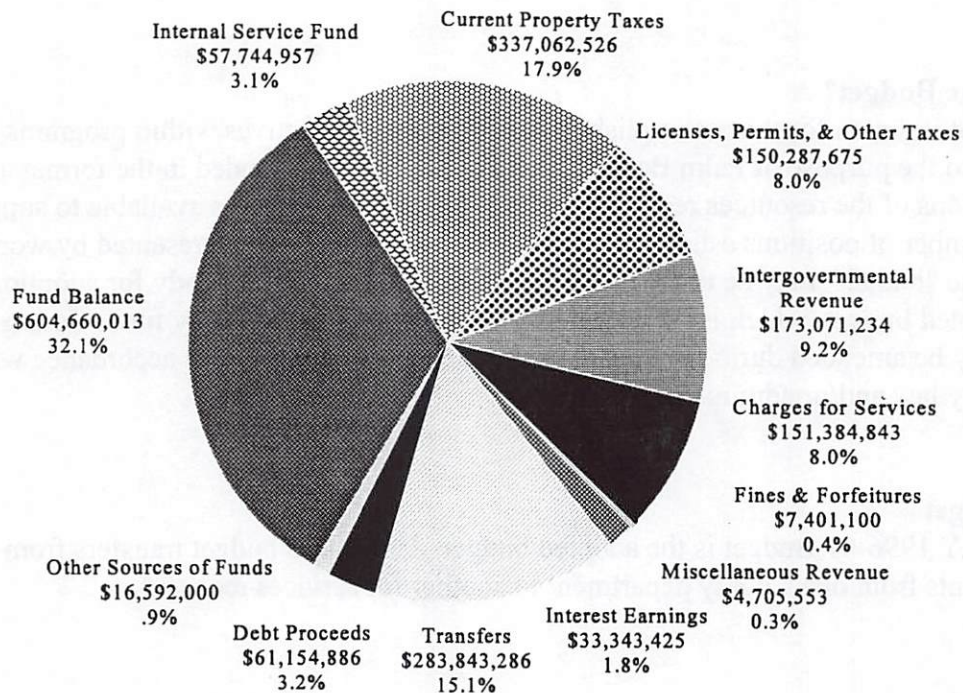
The Net Budget subtracts Internal Service Funds, transfers of money from one fund to another, and payments from one department to another for services rendered, from the total Gross Budget. These reductions from the total Gross Budget are considered double-counted because they do not represent money coming into the County budget as revenue or leaving the County budget as expense. Interfund transfers are necessary to reflect movement of revenues within the legal budget from the fund where received to the fund where the expenditure is to be recorded.

	<b>FY 1995-96 Adopted Budget</b>	<b>FY 1996-97 Adopted Budget</b>
Total Budget	\$1,786,166,212	\$1,881,251,498
Less: Internal Service Funds	(61,882,185)	(68,455,840)
Interfund Transfers	(260,665,945)	(283,843,286)
Interdepartmental Charges	(15,835,257)	(16,690,481)
<b>Net Budget</b>	<b><u>\$1,447,782,825</u></b>	<b><u>\$1,512,261,891</u></b>
Budgeted Reserves	\$406,889,778	\$395,469,796
Budgeted Expenditures	1,040,893,047	1,116,792,095
<b>Net Budget</b>	<b><u>\$1,447,782,825</u></b>	<b><u>\$1,512,261,891</u></b>



## Sources of Funds By Category

### Total All Funds \$1,881,251,498



County revenues come from many sources, of which Property Taxes represent only 17.9% of the total. Of current revenues (excluding fund balance), property taxes represent 26.4% of the total.

Licenses, Permits, & Other Taxes include permit and building fees, delinquent property taxes, electricity and cable franchise fees, utility service taxes and sales and use taxes.

Intergovernmental Revenues consist of state revenue sharing, gas taxes, and state and federal grants.

Charges for Services include revenues from park user fees, emergency service fees, fire protection fees, bus fares, airport landing fees, water and sewer fees and other types of user fees.

Interest Earnings are revenues generated by funds invested by the County until they are needed for expenditures. Reserves generate a significant amount of interest earnings.

Transfers occur between funds. A transfer out of one fund is reflected as an expense while the offsetting transfer into another funds appears as a revenue.

Debt Proceeds represent revenue from bonds issued for the North County Governmental Center, Sheriff's Motor Pool Facility, Donald Ross Road Bridge, and a Professional Sports Facility. A loan from the General Fund to Fire-Rescue will also fund a pumper truck.

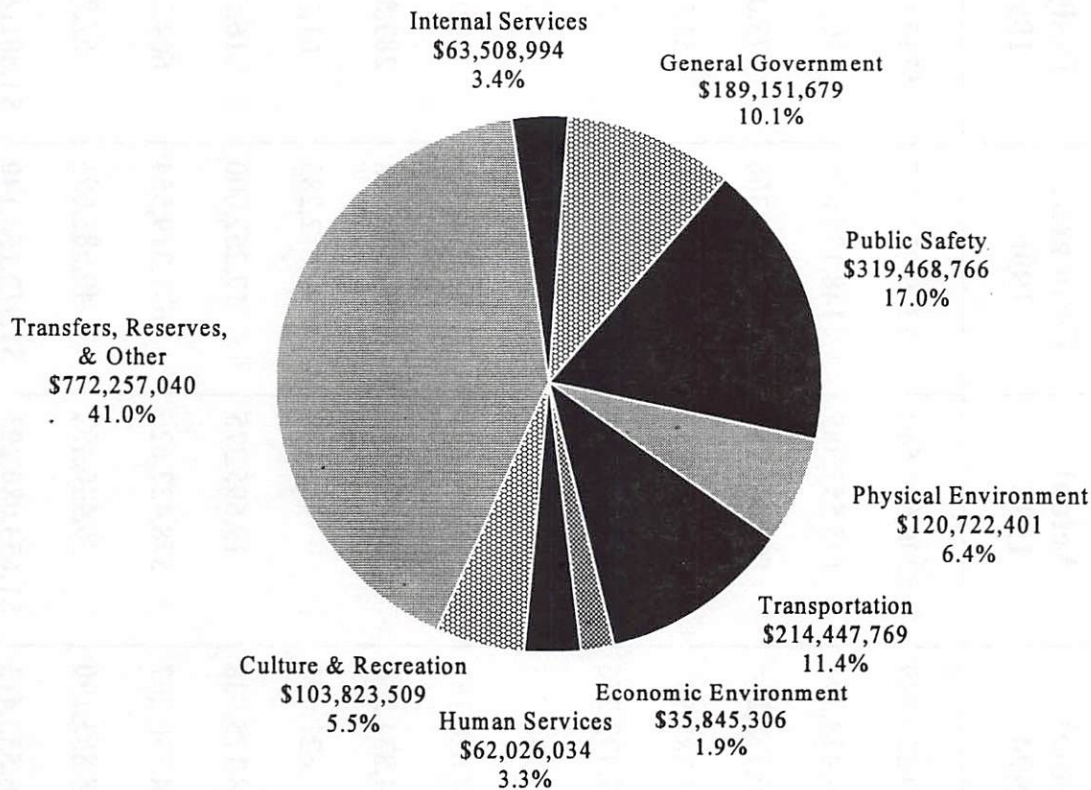
Fund Balance represents carry-over funds from the prior fiscal year, and is 32.1% of the total budget. A major component of Fund Balance is Reserves, which are discussed in the appropriation section.

Internal Service Fund Charges represent revenues received by County Departments for services provided to other County Departments.



## Expenditures By Function

### Total All Funds \$1,881,251,498



**General Government** - Services provided by the County for the benefit of the public and the governmental body as a whole.

**Public Safety** - Services provided by the County for the safety and security of the public.

**Physical Environment** - Functions performed by the County to achieve a satisfactory living environment for the community as a whole.

**Transportation** - Expenditures for developing and improving the safe and adequate flow of vehicles, travelers and pedestrians.

**Economic Environment** - Expenditures used to develop and improve the economic condition of the community and its citizens.

**Human Services** - Expenditures with the purpose of promoting the general health and well-being of the community as a whole.

**Culture and Recreation** - Expenditures to provide County residents opportunities and facilities for cultural, recreational and educational programs.

**Transfers, Reserves and Other** - Funds which are transferred from one County fund to another and funds which are set aside to provide for unforeseen expenses, fund balance and payments of principal for County bonds.

**Internal Services** - Expenses incurred through services provided by one County agency to another.



# **Sources of Funds** **Fiscal Years 1993-1997**

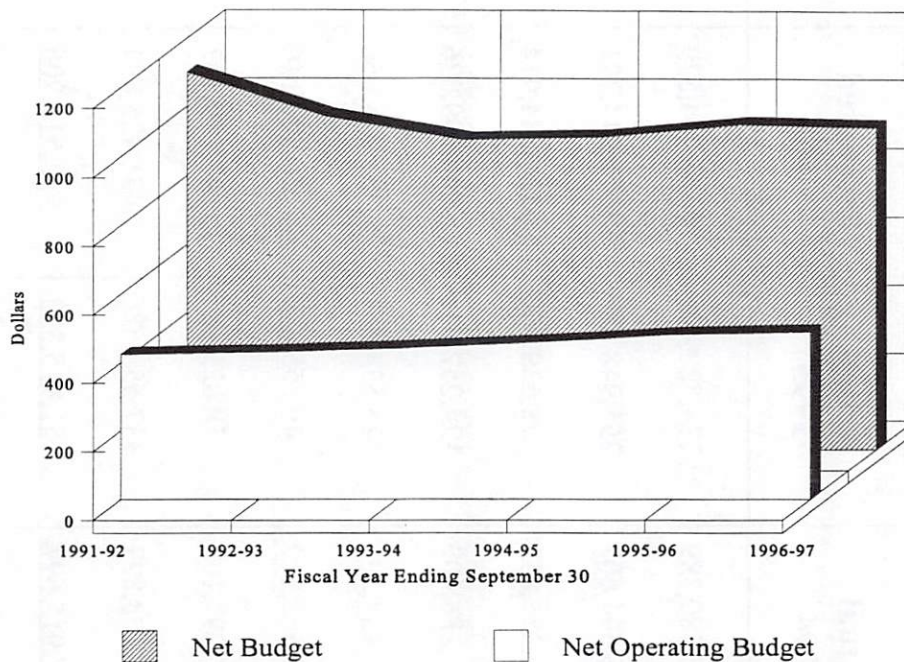
<b>Character</b>	<b>Actual 1993</b>	<b>Actual 1994</b>	<b>Actual 1995</b>	<b>Estimated 1996</b>	<b>Budget 1997</b>
Current Property Taxes	\$285,595,866	\$279,820,729	\$296,620,540	\$309,032,397	\$337,062,526
Licenses, Permits & Other Taxes	109,050,538	129,478,396	145,557,385	148,125,088	150,287,675
Intergovernmental Revenues	90,533,934	100,778,214	109,461,781	131,335,366	173,071,234
Charges for Services	121,494,121	132,387,595	140,654,462	144,876,146	151,384,843
Fines and Forfeitures	8,554,127	7,472,276	7,655,709	7,972,699	7,401,100
Miscellaneous Revenues	38,834,707	23,970,745	28,069,317	44,552,129	4,705,553
Interest Earnings	27,656,857	27,620,162	41,956,691	38,914,847	33,343,425
Operating Transfers	194,480,588	204,834,266	238,129,756	289,579,978	283,843,286
Debt Proceeds	232,434,819	621,695	405,199	99,612,285	61,154,886
Other Sources of Funds	18,871,832	18,175,938	19,695,375	17,252,000	16,592,000
Fund Balance	549,763,519	524,530,207	578,427,626	631,319,554	604,660,013
Intragovernmental Revenues	<u>47,919,872</u>	<u>38,863,190</u>	<u>46,446,452</u>	<u>49,583,651</u>	<u>57,744,957</u>
<b>Total</b>	<b>\$1,725,190,780</b>	<b>\$1,488,553,413</b>	<b>\$1,653,080,293</b>	<b>\$1,912,156,140</b>	<b>\$1,881,251,498</b>

**Uses of Funds  
Fiscal Years 1993 - 1997**

<b>Function</b>	<b>Actual 1993</b>	<b>Actual 1994</b>	<b>Actual 1995</b>	<b>Estimated 1996</b>	<b>Budget 1997</b>
General Government	\$143,440,312	\$125,380,389	\$134,723,406	\$141,754,579	\$189,151,679
Public Safety	231,338,530	245,594,607	255,948,957	278,314,291	319,468,766
Physical Environment	83,669,643	54,355,853	78,639,560	126,844,914	120,722,401
Transportation	113,477,199	124,288,409	124,252,621	140,199,026	214,447,769
Economic Environment	19,904,912	24,457,291	23,534,251	31,718,060	35,845,306
Human Services	53,063,513	51,663,110	49,355,649	56,800,140	62,026,034
Culture/Recreation	41,521,948	51,097,103	58,825,155	47,189,307	103,823,509
Transfers, Reserves & Other	515,440,892	349,108,899	337,658,526	431,425,894	772,257,040
Internal Services	<u>43,862,692</u>	<u>47,915,697</u>	<u>51,815,353</u>	<u>53,515,906</u>	<u>63,508,994</u>
<b>Total</b>	<b>\$1,245,719,641</b>	<b>\$1,073,861,358</b>	<b>\$1,114,753,478</b>	<b>\$1,307,762,117</b>	<b>\$1,881,251,498</b>



## Constant Dollar Costs Per Capita

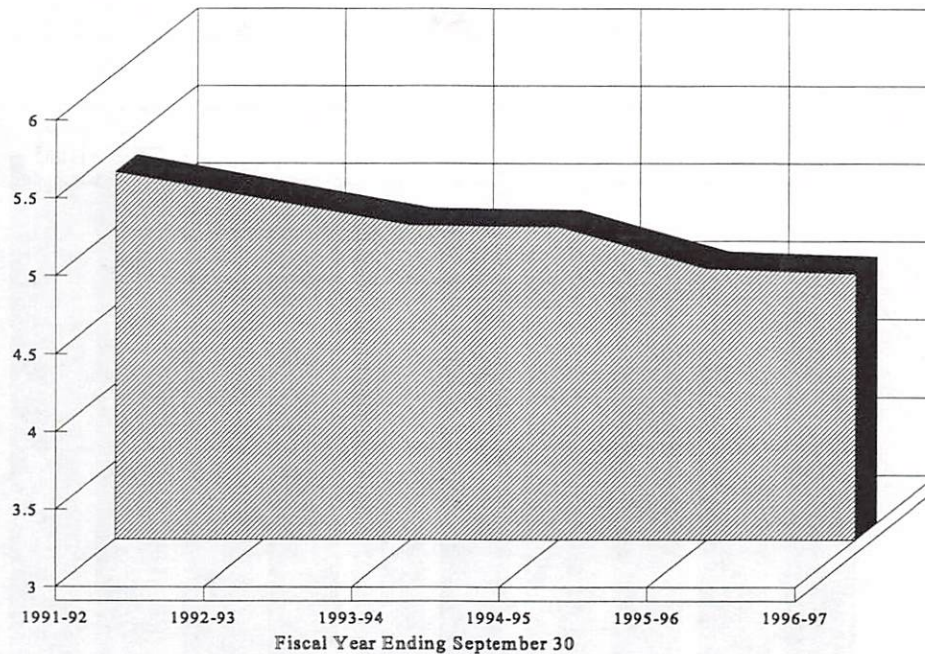


	<u>1991-92</u>	<u>1992-93</u>	<u>1993-94</u>	<u>1994-95</u>	<u>1995-96</u>	<u>1996-97</u>
<b>Net Budget</b>	<b>\$1,100</b>	<b>\$973</b>	<b>\$905</b>	<b>\$913</b>	<b>\$950</b>	<b>\$942</b>
<b>Net Operating Budget</b>	<b>\$424</b>	<b>\$430</b>	<b>\$442</b>	<b>\$460</b>	<b>\$483</b>	<b>\$491</b>

Palm Beach County's net budgets and net operating budgets for the fiscal years ending September 30, 1992 through 1997 are presented in constant dollars per capita to counter the effects of inflation and growth.

In FY 1996-97, the net budget in constant dollar cost per capita decreased by 0.8%, while the net operating budget in constant dollar cost per capita increased by 1.6%. After increases in prior years to maintain the level of service and provide much needed infrastructure for a growing Palm Beach County, the net budget in constant dollar cost per capita decreased from FY 1991-92 through FY 1993-94, with slight increases in FY 1994-95 and FY 1995-96. At the same time, the net operating budget experienced modest increases during FY 1991-92 through FY 1996-97.

## Board of County Commissioners Employees Per 1,000 Population



Actual	Actual	Actual	Actual	Estimated	Budget
<u>FY 1991-92</u>	<u>FY 1992-93</u>	<u>FY 1993-94</u>	<u>FY 1994-95</u>	<u>FY 1995-96</u>	<u>FY 1996-97</u>
5.36	5.19	5.02	5.01	4.74	4.71

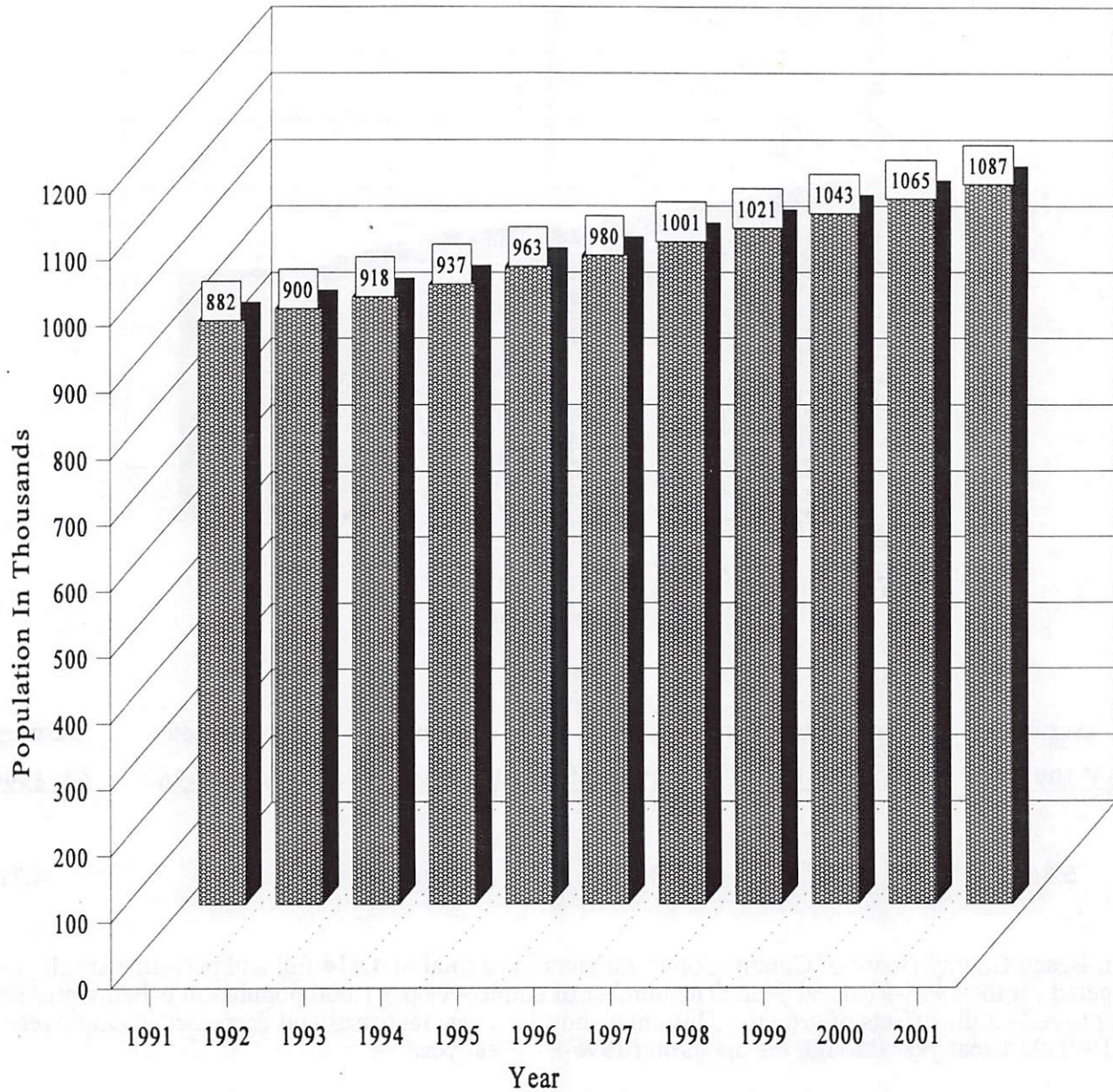
Palm Beach County Board of County Commissioners has a total of 4,714 full and part-time employees budgeted for the 1996-97 fiscal year. The number of employees per 1,000 population is being presented in order to reflect the effects of growth. This chart shows the true increases and decreases in employees from the 1991-92 fiscal year through the upcoming 1996-97 fiscal year.

Because personnel costs are a major portion of the County's operating budget, changes in the number of employees per 1,000 population have a direct relationship to the cost of providing services. An increase in employees per 1,000 population could indicate that the County is becoming more labor intensive, productivity is declining or service levels are increasing.

As indicated by the above graph, the Board's employees per 1,000 population shows a downward trend since the 1991-92 fiscal year. This indicates that the County is becoming less labor intensive and productivity is increasing. The large decrease for FY 1995-96 is due to the transfer of 279 County Home employees to the Health Care Taxing District. Without this transfer, the ratio would have been 5.02 employees per 1,000 population.



## Population Comparison



As indicated by the above graph, the overall population for Palm Beach County has increased 11.2% over the past five years. Growth is not without challenges. An expanding population has expanding needs for services such as law enforcement, fire and rescue, human services, transportation and recreation.

Additional people place additional demands on existing facilities creating expanded maintenance needs and ultimately the need for new facilities.

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## **Organizational Changes from the FY 1995-96 Budget**

Palm Beach County, like every large organization from time to time, finds it necessary to alter its organizational structure in order to more effectively manage and monitor existing programs or to add new programs. In order to gain a clearer understanding of the FY 1996-97 Operating Budget, the reader should be aware of organizational changes since adoption of the FY 1995-96 budget. The following organizational changes are incorporated into the FY 1996-97 Budget Document. Also included in this section is information relating to changes in the location of various Operating Budgets within the budget document.

### **Criminal Justice Commission**

Agency 767 was established to provide a unique account for the Criminal Justice Commission (102-767-7607), previously reported in Non-Departmental Operations (Agency 760).

### **Environmental Resources Management**

Airport Preserves Management (001-380-3151) was combined with Interdepartmental Services (001-380-3155) to form one cost center.

### **Internal Audit**

ISS Audits (001-500-5001) was combined with Internal Audit (001-500-5000) to form one cost center.

### **Minority/Women Business Enterprise**

Agency 768 was established to provide a unique account for the Minority/Women Business Enterprise (001-768-7658), previously reported in Non-Departmental Operations (Agency 760).

### **Public Affairs**

Legislative Delegation (001-640-7603) was transferred to Public Affairs, previously reported as Non-Departmental Operations (001-760-7603).

### **Value Adjustment Board**

Agency 765 was established to provide a unique account for the Value Adjustment Board (001-765-7604), previously reported in Non-Departmental Operations (Agency 760).



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## Changes From The Recommended Budget

The adopted budget reflects an increase of \$6,200,755 over the amount recommended by the County Administrator for the operating departments. The following chart shows the changes, by Department, from the recommended to adopted.

<u>Department</u>	<u>Increase (Decrease)</u>
<u>Board of County Commissioners</u>	
Community Services	\$55,000
County Commission	8,766
Engineering & Public Works	711,954
Facilities Development & Operations	1,422,807
Fire-Rescue	871,559
Judicial	(100,000)
Palm Tran	100,000
Parks & Recreation	21,091
Planning, Zoning & Building	361,723
Public Affairs	60,000
Public Safety	63,279
Tourist Development	77,506
Non-Departmental Operations	121,500
Non-Departmental Agencies	<u>1,000,000</u>
Sub-Total	<u>\$4,775,185</u>
<u>Constitutional Officers</u>	
Clerk of the Court	\$575,000
Sheriff	1,650,570
Tax Collector	<u>(800,000)</u>
Sub-Total	<u>\$1,425,570</u>
Total	<u>\$6,200,755</u>

Changes were made to the recommended budget for various reasons during the budget workshops in July and at the first budget public hearing. Amounts that had been estimated were corrected as more reliable information became available. The County Administrator recommended changes that were approved by the Board of County Commissioners and Board-directed changes resulting from workshop discussions were made. Following is a listing of the changes made within each Department.

# Property Taxes







## Ad Valorem Taxes Countywide and Dependent Taxing Districts

	<u>FY 1992-93</u>	<u>FY 1993-94</u>	<u>FY 1994-95</u>	<u>FY 1995-96</u>	<u>FY 1996-97</u>	<u>FY 1996-97 Tax*</u>
Countywide	4.6221	4.5499	4.5193	4.5191	4.5191	\$258,751,795
Dependent Taxing Districts:						
Library District	0.3885	0.3915	0.4437	0.4838	0.4997	\$ 15,832,397
Fire/Rescue Ctywide MSTU	2.3879	2.6201	2.5539	2.5293	2.4998	\$ 61,899,574
Glades Region Fire MSTU	0.3613	0.5673	0.4495	0.6764	0.8094	\$ 578,760

\* Ad valorem taxes for FY 1996-97 are based upon the tentative 1996 Certification of Taxable Value, multiplied by the millage for FY 1996-97.

The above millage rates are those levied by the Palm Beach County Board of County Commissioners for Countywide and Dependent Taxing Districts. All property owners with taxable properties located within Palm Beach County will pay the Countywide millage. The millages shown for the Dependent Taxing Districts will apply to properties located within those Districts.

A "mill" is one-tenth of a penny, or \$1.00 of ad valorem tax for each \$1,000 of certified taxable value.

A property owner with property assessed at \$100,000 and a homestead exemption of \$25,000 will pay the above Countywide millage, calculated by the following formula:

$$(\text{Assessed Value} - \text{Homestead Exemption}) \times \text{Millage} = \text{Ad Valorem Tax}$$

Countywide Example:

$$(\$100,000 - 25,000) \times .0045191 = \$ 338.93$$

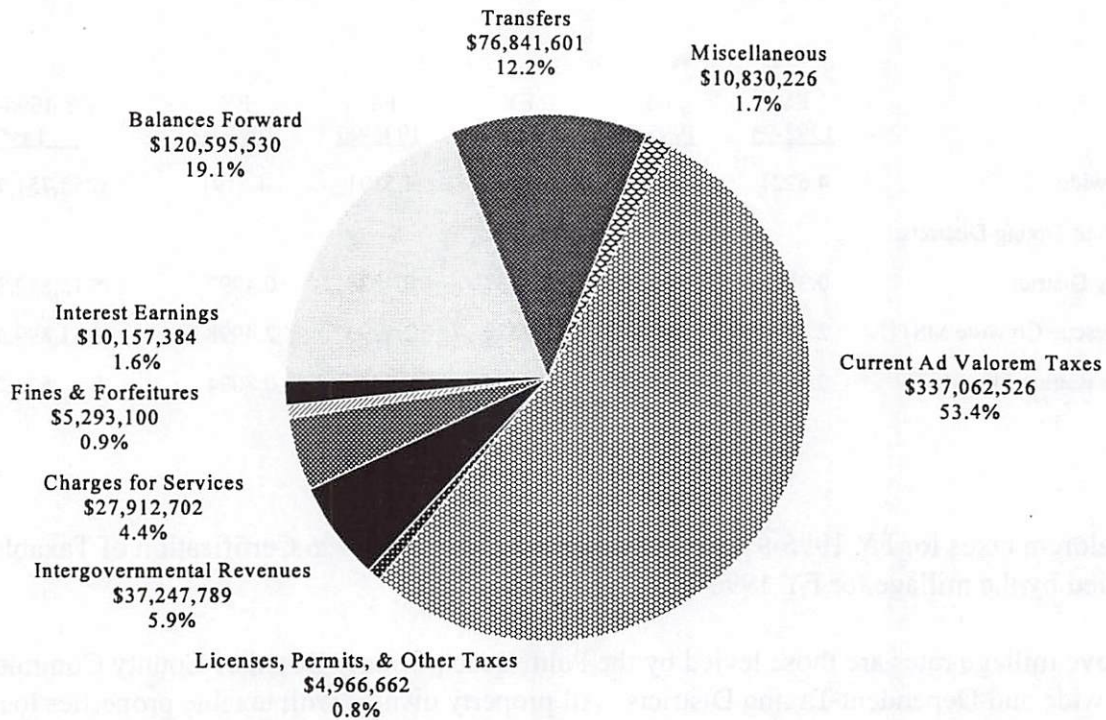
Note that the above example is calculated on the Countywide rate only and does not take into account the Dependent Taxing Districts.

There are numerous other taxing authorities within Palm Beach County which levy taxes in addition to the Palm Beach County Board of County Commissioners. Examples of these other taxing authorities include the South Florida Water Management District, the School Board of Palm Beach County, various municipalities and independent taxing districts.



## Taxing Fund Revenues By Category

### Total \$630,907,520



Taxing fund revenues by category consist of the following funds: The General Fund, Fine & Forfeiture Fund, County Transportation Trust Fund, Capital Outlay Fund, Public Building Improvement Fund, \$23.375M Refunding General Obligation Series '93 Bonds, two \$50M Environmentally Sensitive Land Debt Service Sinking Funds, \$59.39M Refunding General Obligation '94 Debt Service Fund, County Library Fund, Fire-Rescue MSTU Fund, and Glades Fire MSTU Fund.

Ad Valorem taxes are property taxes computed as a percentage of the value of real and personal property expressed in mills.

Licenses, permits and other taxes are revenues derived from the issuance of local licenses and permits and delinquent ad valorem taxes.

Intergovernmental revenues include all money received from federal, state, and other local governments in the form of grants and shared revenues.

Charges for services reflect revenues stemming from charges for current services between departments.

Fines and forfeitures include revenues received from fines and penalties imposed for the commission of statutory offenses and violations of lawful administrative rules and regulations, and for neglect of official duty.

Interest revenues include all interest earned on investments, contracts and notes.

Balances forward are the accumulated revenues over expenditures of prior years.

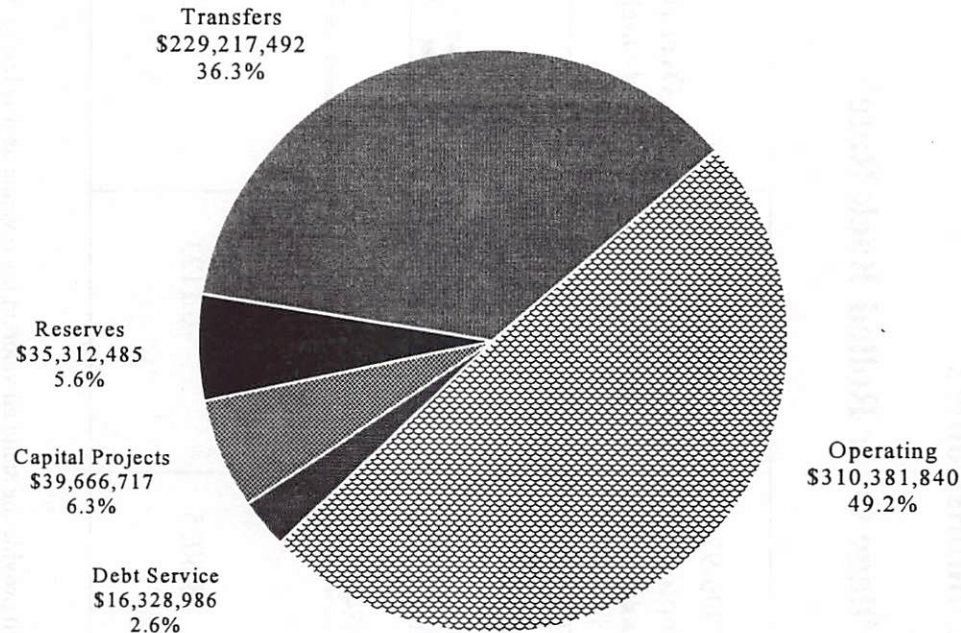
Transfers are amounts exchanged between funds which are not loans or reimbursement of expenditures.

Miscellaneous revenues include all other revenue not included in the aforementioned categories, (i.e., inter-departmental charges, excess fees, debt proceeds, statutory reserves, etc.).

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## Taxing Fund Expenditures By Category

### Total \$630,907,520



Most of the County's operations and services are funded from the taxing funds. Operating costs in the taxing funds comprise the largest portion of expenditures. In addition, a number of capital projects are funded from the taxing funds.

Debt service is for the \$23.375M General Obligation Refunding Series '93 Bonds, the two \$50 Million Environmentally Sensitive Land General Obligation Bonds, and the \$59.39M Refunding General Obligation '94 Bonds.

Capital projects include general governmental capital projects funded in the Capital Outlay Fund and the Public Building Improvement Fund.

Reserves are for balances forward, contingencies, debt service and future capital projects.

Transfers represent the transfer of dollars between funds for debt service, operations and capital improvements.



## Board Of County Commissioners

### Percentage Increase (Decrease) In Millage Over Rolled-Back Rate\*

	FY 1996-97 Rolled-Back Taxes	FY 1996-97 Adopted Taxes	Adopted Increase (Decrease)	% Over (Under) Rolled-Back Rates
Board of County Commissioners	\$236,872,596	\$242,530,781	\$5,658,185	2.39%
Dependent Districts	<u>77,539,091</u>	<u>78,310,731</u>	<u>771,640</u>	<u>1.00%</u>
Aggregate Taxes	<u><u>\$314,411,687</u></u>	<u><u>\$320,841,512</u></u>	<u><u>\$6,429,825</u></u>	<u><u>2.05%</u></u>
Aggregate Millage**	5.4912	5.6035	0.1123	2.05%

\* Rolled-Back Rate is the millage rate which, exclusive of new construction, will provide the same ad valorem tax revenue as was levied during the prior year.

\*\* Aggregate Millage Rate is the sum of all ad valorem taxes levied by the governing body of a county for countywide purposes, plus ad valorem taxes levied for any district dependent to the governing body, divided by the total taxable value of the county, converted to a millage rate.

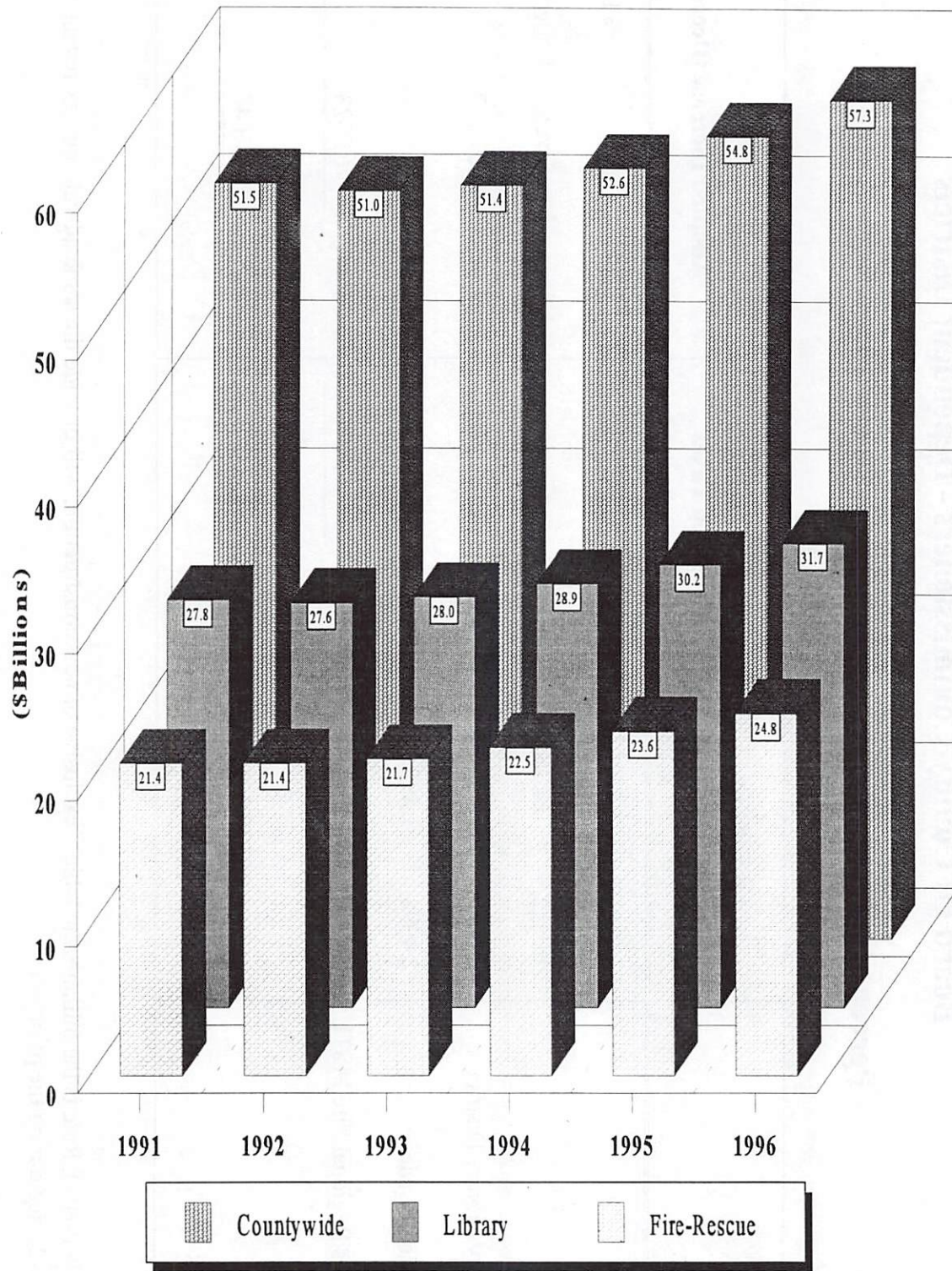
**Board Of County Commissioners - Dependent Districts**  
**Percent Increase (Decrease) In Millage Over Rolled-Back Rate\***

	FY 1996-97 Rolled-Back Rate		FY 1996-97 Adopted Taxes		Adopted Increase (Decrease)		
	<u>Millage</u>	<u>Taxes</u>	<u>Millage</u>	<u>Taxes</u>	<u>Millage</u>	<u>Taxes</u>	<u>% Increase / Decrease Over Rolled-Back Rate</u>
County Library District	0.4773	\$15,122,680	0.4997	\$15,832,397	0.0224	\$709,717	4.69 %
Fire/Rescue MSTU	2.4998	61,899,574	2.4998	61,899,574	0.0000	0	0.00 %
Glades Regional Fire MSTU	0.7228	<u>516,837</u>	0.8094	<u>578,760</u>	0.0866	<u>61,923</u>	<u>11.98 %</u>
		<u>\$77,539,091</u>		<u>\$78,310,731</u>		<u>\$771,640</u>	<u>1.00 %</u>

\* Rolled-Back Rate is the millage rate which, exclusive of new construction, will provide the same ad valorem tax revenue as was levied during the prior year.



## Taxable Valuation Comparison



# Revenues







## Summary of Major Revenues

	FY 1994-95 Actual	FY 1995-96 Estimated	FY 1996-97 Budget *	% Change 1996 to 1997
Property Taxes-Current	\$296,620,540	\$309,032,397	\$320,209,400	3.6%
Tourist Tax	12,441,120	13,000,000	13,650,000	5.0%
Gasoline Tax	47,792,682	46,280,600	47,433,000	2.5%
Building Permits	9,385,042	9,100,000	9,100,000	0.0%
Federal Grants	22,417,611	35,259,816	66,678,909	89.1%
State Grants	9,336,144	15,415,664	24,301,393	57.6%
State Shared Revenues	21,690,864	23,149,500	23,849,500	3.0%
One-Half Cent Sales Tax	43,607,277	46,700,000	47,900,000	2.6%
Franchise Fees (Electricity & Cable)	15,880,723	17,334,259	16,790,648	-3.1%
Utility Service Tax	33,792,233	36,720,000	36,417,000	-0.8%
Charges for Services-Water & Sewer	48,690,430	52,705,000	53,519,000	1.5%
Charges for Services-Public Safety	16,292,760	18,884,255	20,334,871	7.7%
Charges for Services-Airport	52,613,782	52,443,088	54,630,946	4.2%
Charges for Services-Other	19,819,596	17,230,291	20,197,192	17.2%
Special Assessments & Impact Fees	28,443,452	28,156,059	29,357,144	4.3%
Transfers	238,129,755	289,579,978	283,843,286	-2.0%
Excess Fees from Constitutional Officers	19,520,377	17,252,000	16,592,000	-3.8%
Debt Proceeds	0	98,507,558	60,423,886	-38.7%
Interest	41,956,692	38,914,847	33,343,425	-14.3%
Internal Services	46,446,451	49,583,651	57,744,957	16.5%
Fund Balances	<u>579,602,623</u>	<u>631,319,554</u>	<u>604,660,013</u>	-4.2%
 Total Major Revenues *	 <u>\$1,604,480,154</u>	 <u>\$1,846,568,517</u>	 <u>\$1,840,976,570</u>	 -0.3%
 Total Revenues in Budget	 <u>\$1,653,080,293</u>	 <u>\$1,912,156,140</u>	 <u>\$1,881,251,498</u>	 -1.6%
 Major Revenues as a Percent of Total Budget	 97.06%	 96.57%	 97.86%	
* FY 1996-97 Property Taxes represents the budgeted amount, net of a 5% statutory reserve.				



## Revenues Sensitive to the Economy

	<u>Actual FY 1992-93</u>	<u>Actual FY 1993-94</u>	<u>Actual FY 1994-95</u>	<u>Estimated FY 1995-96</u>	<u>Budget FY 1996-97</u>
Ad Valorem from New Construction	\$8,000,677	\$7,609,152	\$8,491,535	\$10,171,455	\$9,642,002
Electricity Franchise Fees	11,368,602	12,600,781	13,264,242	14,700,000	14,200,000
Electricity Utility Tax	21,505,947	22,587,419	23,580,251	25,600,000	25,300,000
Development Fees	32,173,382	34,163,477	37,340,702	36,668,210	38,088,210
Sales Tax	<u>38,078,180</u>	<u>40,954,638</u>	<u>43,607,277</u>	<u>46,700,000</u>	<u>47,900,000</u>
	<u>\$111,126,788</u>	<u>\$117,915,467</u>	<u>\$126,284,007</u>	<u>\$133,839,665</u>	<u>\$135,130,212</u>

**Revenues Sensitive to the Economy** are affected by the direction of the economy, i.e., employment, construction, consumption, etc. These revenues are driven by factors both within and outside the County, as families and business owners evaluate national and international issues in the timing of their purchases and the creation or expansion of their businesses. The impact of the recession in the early 1990's continues to wane, and the County is benefitting from a continuing expansion of the population and new jobs.

**Ad Valorem from New Construction** continues an overall recovery from the recession which was first felt in the budget year of FY 1990-91. Taxable property value (basis) for FY 1995-96 increased by more than \$291 million from FY 1994-95. FY 1996 to FY 1996-97 reflects a decline in estimated basis of \$49 million. New construction includes additions and rehabilitative improvements which increased in assessed value by at least 100%. Ad valorem from new construction includes voted debt millage.

**Electricity Franchise Fees and Utility Tax** reflect the County's continuing population growth. The incorporation of the Village of Wellington is estimated to decrease County revenues by \$1,392,500 in FY 1995-96 and \$2,924,500 in FY 1996-97 for these revenue sources.

**Development Fees** consist of building permits, impact fees, developer contributions, and fees for permits, platting, zoning, planning and building. Growth is projected to continue to be modest, and mostly attributable to residential development. Approximately \$3 million of the increase in FY 1994-95 resulted from a doubling of the school impact fee rates during that fiscal year.

**Sales Tax** is the County's portion of the State's 6% Sales and Use Tax. The incorporation of the Village of Wellington is estimated to decrease County revenues by \$769,000 in FY 1995-96 and \$1,076,000 in FY 1996-97.

## Fiscal Impact of the Incorporation of the Village of Wellington

The Village of Wellington became Palm Beach County's newest municipality on January 1, 1996. The impact of this incorporation will result in a permanent reduction in the County's revenue base, caused by the reduction of the population in the County's unincorporated area.

Estimated Impact of the Incorporation of the Village of Wellington			
Revenue Source	Date of Impact	Estimated Impact FY 1995-96	Estimated Impact FY 1996-97
State Shared Revenues	1-1-96	\$307,000	\$409,000
Franchise Fees	4-1-96	686,750	1,434,500
Sales and Use Tax	1-1-96	769,000	1,076,000
Utility Tax	6-1-96	1,061,000	2,228,000
Total		\$2,823,750	\$5,147,500

**State Shared Revenue:** The County's portion of state revenue from intangibles tax, cigarette tax, mobile home licenses, taxes on alcohol, and insurance taxes. A factor in the distribution is the County's unincorporated population to its total population. State Shared Revenue also includes a fixed share of the parimutuel tax, which will not be affected.

**Franchise Fees:** Revenues generated through local ordinance. Palm Beach County currently has franchise fee agreements pertaining to the provision of electric and cable services in the unincorporated area. Franchise fees are charges for the privilege of utilizing the County's right-of-way.

**Sales and Use Tax:** The County's portion of the state's 6% sales tax revenue. A factor in the distribution is the County's unincorporated population to its total population.

**Utility Tax:** Revenues generated through local ordinance. Utility tax revenue for the County is generated from the sale of electricity, telecommunications, and metered or bottled gas in the unincorporated area.



## Gas Tax Revenues

	<u>Actual</u> <u>FY 1992-93</u>	<u>Actual</u> <u>FY 1993-94</u>	<u>Actual</u> <u>FY 1994-95</u>	<u>Estimated</u> <u>FY 1995-96</u>	<u>Budget</u> <u>FY 1996-97</u>
County	\$2,918,183	\$2,743,769	\$3,513,385	\$3,200,000	\$3,200,000
Constitutional	6,002,123	6,320,807	7,326,571	6,600,000	6,840,000
Ninth Cent	0	3,055,402	4,550,190	4,483,800	4,596,000
Local Option (see Note 1)	<u>16,923,203</u>	<u>27,348,243</u>	<u>32,402,536</u>	<u>31,996,800</u>	<u>32,797,000</u>
	<u>\$25,843,509</u>	<u>\$39,468,221</u>	<u>\$47,792,682</u>	<u>\$46,280,600</u>	<u>\$47,433,000</u>

The County Gas Tax was established by Florida Statute (F.S.) Section 206.60 and is levied on motor fuel and diesel fuel at the rate of 1-cent per gallon imposed at the wholesale level. The Department of Revenue (DOR) administers the tax and redistributes the proceeds to the County on a monthly basis using the distribution factor described below. The funds received from this tax are used for road and bridge maintenance and mass transit, and are budgeted in the County Transportation Trust Fund.

The 2-cent per gallon Constitutional Gas Tax is levied on motor fuel under F.S. Sections 206.41 and 206.47, and the tax is restricted in use to road construction, acquisition, and maintenance. The Constitutional Gas Tax is collected from all counties by the DOR, and the tax is distributed monthly based on the formula described below.

The distribution formula for County and Constitutional Gas Taxes is similar. The formula is based upon three weighted ratios, including an area component, a population component and a monthly gas tax collection component.

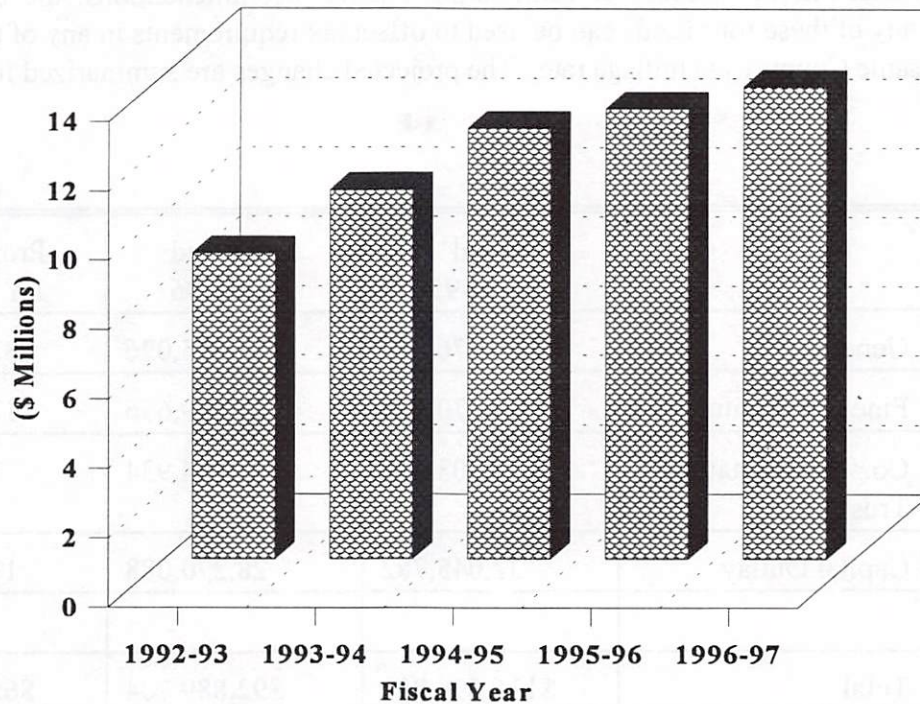
A 1-cent gas tax (Ninth Cent Gas Tax), is levied by the County per F.S. Section 336.021 on each gallon of motor and diesel fuel sold, as adopted in 1993 by the Board of County Commissioners. The tax is to be used for transportation system expenditures, which include mass transit. The proceeds of the tax are distributed by the DOR to the County and the tax is not shared with its municipalities.

The County levies two separate Local Option Gas Taxes pursuant to F.S. Section 336.025. The first is a 6-cent gas tax on each gallon of motor and diesel fuel sold at retail. This tax was due to expire in 1995, and was extended for an additional thirty years. The second tax, adopted in 1993 by the Board of County Commissioners, levies a 5-cent tax on motor fuel only. The taxes are to be used by the County for transportation expenditures, which include mass transit. The County shares the proceeds of both of these taxes with its local municipalities through interlocal agreements. The County receives 2/3 of the proceeds from the 6-cent tax, and 79% of the proceeds from the 5-cent tax.

Note 1: FY 1994-95 Local Option Gas Tax revenue includes a one-time payment of \$772,493 from prior years. The adjusted FY 1994-95 revenue is \$31,630,043.



## Tourist Development Taxes



Actual FY 1992-93	Actual FY 1993-94	Actual FY 1994-95	Estimated FY 1995-96	Budget FY 1996-97
\$8,818,994	\$10,660,749	\$12,441,120	\$13,000,000	\$13,650,000

Tourist Development Taxes are derived from a 4% tax on the renting of any living accommodation for a term of six months or less. Effective October 1, 1995, the first three cents of Tourist Development Taxes have been distributed in the following manner: 53.6% is utilized for Tourism Promotion (Category A), 23% provides funding for cultural and fine arts programs (Category B), 14.4% provides funding for Beach Restoration (Category C), 4% provides funding to promote the County as a film and television production location (Category D) and 5% is utilized to promote sporting events within the County (Category G). A Special Projects fund was also created. Revenues in excess of 103% of the prior year's first three cents will be deposited in this fund.

Effective January 1, 1994 the Board of County Commissioners adopted a fourth cent of tourist tax to be used to fund design costs and debt service payments on debt issued in association with professional sports franchise facilities; and debt service on debt issued to finance a convention center.



### Projected Changes in Fund Balance

The change in fund balance is projected for the four operating funds in which ad valorem taxes are levied on a Countywide basis. In the process of formulating budget recommendations, the balance available for appropriation in any of these four funds can be used to offset tax requirements in any of the other funds while maintaining the same Countywide millage rate. The projected changes are summarized in the following table.

Fund	Actual FY 94-95	Estimated FY 95-96	Projected FY 96-97
General	\$54,276,887	\$33,805,026	\$32,109,409
Fine & Forfeiture	23,070,771	24,549,656	12,402,399
Co. Transportation Trust	7,303,411	6,264,934	3,459,899
Capital Outlay	32,045,782	28,270,088	17,442,803
Total	\$116,696,851	\$92,889,704	\$65,414,510

FY 1996-97 represents the eighth consecutive year that Palm Beach County has not increased its Countywide millage rate. This has been accomplished through a combination of reductions in Departmental operating budgets, implementation of alternative revenue sources and a commitment by Management to realize savings whenever possible. In addition to reducing the tax rate, these measures have enabled the County to accumulate significant fund balances that are available to fund future needs without raising taxes. The financial stability of the County, as evidenced by a strong fund balance, has also resulted in Standard & Poors upgrading the County's general obligation debt rating to "AA". Only three counties in Florida are rated "AA" by both Standard & Poors and Moody.

The projected reduction of \$27.5 million from FY 1995-96 to FY 1996-97 is not a cause for concern; it is a reflection of County policy. The actual fund balances in the General Fund and Fine & Forfeiture Fund for FY 1994-95 were \$12.4 million higher than anticipated at the time the FY 1995-96 budget was prepared. Those funds are being used to fund FY 1996-97 requirements along with a \$10.0 million reserve previously established to be used in lieu of a tax increase, resulting in a reduction in the fund balances. An additional projected reduction of \$10.8 million in the Capital Outlay Fund is due to the anticipated expenditure of funds budgeted in FY 1995-96 that are expected to be carried forward to FY 1996-97.

It is anticipated that the County will continue to maintain a strong financial position. Over the past four years, Reserves for Balances Forward have been increased from \$6.7 million to \$18.0 million.



**Board of County Commissioners, Palm Beach County**  
**Proposed Budget Comparison By Fund**  
**Fiscal Years 1995-96 and 1996-97**

1995 Final Non-Exempt Valuation Countywide \$54,817,786,944

1996 Tentative Non-Exempt Valuation Countywide \$57,257,373,053

Fund Name	FY 1995-1996 Adopted				FY 1996-1997 Adopted			
	Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget
General Fund	1.8128	99,571,885	131,485,149	231,057,034	1.9724	112,934,443	122,320,112	235,254,555
Fine & Forfeiture Fund	2.1857	120,054,208	76,600,232	196,654,440	2.0941	119,902,665	90,901,971	210,804,636
County Transportation Trust Fund	0.0608	3,339,569	23,873,906	27,213,475	0.0311	1,780,704	27,320,115	29,100,819
Capital Outlay Fund	0.0724	3,976,723	32,525,432	36,502,155	0.1022	5,851,704	30,212,759	36,064,463
Parks Improvement Fund			6,689,421	6,689,421		0	8,636,202	8,636,202
Public Buildings Improvement Fund	0.0860	4,723,732	8,198,159	12,921,891	0.0360	2,061,265	11,044,096	13,105,361
Operating Ad Valorem Tax Funds-Countywide	4.2177	231,666,117	279,372,299	511,038,416	4.2358	242,530,781	290,435,255	532,966,036
Non-Voted Debt Service								
7M Courthouse Bond I&S			1,219	1,219	0.0000	0	0	0
Total Non-Voted Ad Valorem Tax-Countywide	4.2177	231,666,117	279,373,518	511,039,635	4.2358	242,530,781	290,435,255	532,966,036
6M Beach Acquisition Bond			500	500			4,584	4,584
35M Beach & Park Bond			1,000	1,000			20,605	20,605
29.7M Criminal Justice GO'83			0	0			89,404	89,404
23.375M Refunding Bond	0.0612	3,361,540	(89,490)	3,272,050	0.0566	3,240,767	44,133	3,284,900
50M Environmentally Sensitive Lands Bond	0.0578	3,174,787	102,628	3,277,415	0.0554	3,172,059	105,209	3,277,268
59.39M Refunding Bond	0.0975	5,355,394	(138,386)	5,217,008	0.0911	5,216,147	900	5,217,047
50M ESL 94 DS Sinking	0.0849	4,663,313	(232,894)	4,430,419	0.0802	4,592,041	(166,707)	4,425,334
Voted Debt Service Ad Valorem Tax-Countywide	0.3014	16,555,034	(356,642)	16,198,392	0.2833	16,221,014	98,128	16,319,142
Total Ad Valorem Tax Funds - Countywide	4.5191	\$248,221,151	\$279,016,876	\$527,238,027	4.5191	\$258,751,795	\$290,533,383	\$549,285,178



**Board of County Commissioners, Palm Beach County**  
**Proposed Budget Comparison By Fund**  
**Fiscal Years 1995-96 and 1996-97**

1995 Final Non-Exempt Valuation Countywide \$54,817,786,944

1996 Tentative Non-Exempt Valuation Countywide \$57,257,373,053

Fund Name	FY 1995-1996 Adopted				FY 1996-1997 Adopted			
	Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget
AC&C Mobile Spay/Neuter Program			338,050	338,050			270,196	270,196
Handicapped Parking Enforcement			128,131	128,131			106,611	106,611
Natural Areas Stewardship Endowment			0	0			94,000	94,000
Supervisor of Elections			0	0			3,257,453	3,257,453
South Lake Worth Inlet Fund			0	0			121,500	121,500
Law Library Fund			920,790	920,790			887,862	887,862
Mass Transportation Trust Fund			20,776,117	20,776,117			25,420,175	25,420,175
Law Enforcement Trust Fund			506,288	506,288			273,989	273,989
Public Guardianship Program			130,500	130,500			130,500	130,500
Sales Tax Revenue Fund			46,505,175	46,505,175			51,807,269	51,807,269
Criminal Justice Fund			2,121,006	2,121,006			2,142,250	2,142,250
Tourist Development Trust Fund			20,329,672	20,329,672			24,871,112	24,871,112
Bond Waiver Program Fund			139,217	139,217			178,497	178,497
Vessel Registration Fee Fund			811,725	811,725			806,650	806,650
School Impact Fee Funds			6,839,700	6,839,700			6,759,300	6,759,300
D.O.S.S. - Community Centers Fund			221,309	221,309			251,128	251,128
Law Enforcement Block Grant Fund			0	0			873,277	873,277
Metropolitan Planning Organization Fund			2,896,766	2,896,766			3,709,296	3,709,296
E-911 Program Fund			3,570,725	3,570,725			3,973,474	3,973,474
Weed & Seed Program			180,348	180,348			271,013	271,013
Drug Abuse Trust Fund			80,369	80,369			110,258	110,258
Affordable Housing Trust Fund			7,213,817	7,213,817			9,209,001	9,209,001
Natural Areas Fund			0	0			257,302	257,302
Franchise Fee Fund			18,105,379	18,105,379			18,829,780	18,829,780
Public Service Tax Fund			38,749,932	38,749,932			38,660,153	38,660,153



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1995 Final Non-Exempt Valuation Countywide \$54,817,786,944

1996 Tentative Non-Exempt Valuation Countywide \$57,257,373,053

Fund Name	FY 1995-1996 Adopted				FY 1996-1997 Adopted			
	Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget
Head Start			8,639,627	8,639,627			8,979,605	8,979,605
Community Action Program Fund			1,000,519	1,000,519			1,035,701	1,035,701
EMS Award-Grant Program Fund			614,134	614,134			510,796	510,796
Public Safety Grants Fund			97,318	97,318			108,996	108,996
Housing & Community Development			17,323,674	17,323,674			17,298,090	17,298,090
Home Investment Partnership Act			4,756,705	4,756,705			9,292,238	9,292,238
JTPA Adult Migrant			436,987	436,987			352,692	352,692
Senior Aides Employment Program			690,137	690,137			695,135	695,135
Division of Senior Services			6,325,275	6,325,275			7,547,371	7,547,371
Intragov't Radio Communication Prog. Fund			1,270,918	1,270,918			2,278,024	2,278,024
Low Income Home Energy Program Fund			475,505	475,505			458,152	458,152
State Home Program			300,000	300,000			0	0
Ryan White Care Program			5,162,163	5,162,163			3,034,839	3,034,839
EM Preparedness & Assistance			69,497	69,497			72,972	72,972
25.3M Community Parks DS Fund			0	0			890,375	890,375
Professional Sports Facility Debt Service Fund			4,553,553	4,553,553			2,200,153	2,200,153
2.5M Improvement Bond Debt Service Fund			658,680	658,680			385,055	385,055
9.375M Non Ad Valorem '95 Debt Service Fund			2,827,482	2,827,482			2,834,303	2,834,303
1M Glades Health Facility Debt Service Fund			224,500	224,500			226,557	226,557
10.47M Airport Centre Debt Service Fund			894,040	894,040			894,550	894,550
N. County Govt'l Expansion Cts DS			0	0			689,763	689,763
20.325M Judicial Ctr Parking Garage DS Fund			1,362,177	1,362,177			1,144,308	1,144,308
8.585M Okeechellee Golf Debt Service Fund			620,058	620,058			763,915	763,915
30.73M Beach Bond Refunding			6,199,187	6,199,187			6,269,683	6,269,683
26.515M Revenue Refunding DS Fund			2,757,455	2,757,455			2,755,850	2,755,850



**Board of County Commissioners, Palm Beach County**  
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**Fiscal Years 1995-96 and 1996-97**

1995 Final Non-Exempt Valuation Countywide \$54,817,786,944

1996 Tentative Non-Exempt Valuation Countywide \$57,257,373,053

Fund Name	FY 1995-1996 Adopted				FY 1996-1997 Adopted			
	Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget
233.6M Judicial Ctr-Detention Fac. DS Fund			12,343,285	12,343,285			12,346,160	12,346,160
117.485M CJC Refunding DS Fund			6,486,143	6,486,143			6,483,033	6,483,033
26.38M CJC Completion Bond Fund			2,224,478	2,224,478			2,222,347	2,222,347
22.245M Adm Complex Rev. Ref. DS Fund			1,904,725	1,904,725			1,907,575	1,907,575
60.875M Pooled Financing Debt Serv. Fund			5,335,706	5,335,706			5,320,363	5,320,363
First Municipal Loan Program - D/S			996,655	996,655			0	0
Sheriff Vehicle DS Funds			1,551,271	1,551,271			2,007,850	2,007,850
Sheriff Lt Lind Facility DS			0	0			348,796	348,796
PUD Civic Site Cash Out			0	0			793,671	793,671
Judicial Ctr/Detention Facility Construction Fund			5,835,742	5,835,742			2,803,601	2,803,601
26.38M Criminal Justice Facility			23,049,485	23,049,485			19,394,650	19,394,650
50M Env. Sensitive Lands Capital Fund			7,086,614	7,086,614			52,750	52,750
50M ESL 94 Acquisition Fund			50,768,214	50,768,214			50,107,985	50,107,985
Professional Sports Facility			27,827,436	27,827,436			26,757,278	26,757,278
9.375M Non Ad Valorem '95 Rev			447,564	447,564			1,048,340	1,048,340
Sheriff Lt Ind Facility Acq.			0	0			6,505,000	6,505,000
Sheriff Vehicle Loan - FY 96			0	0			1,226,447	1,226,447
Constitutional Gas Tax Fund			1,646,578	1,646,578			799,482	799,482
10.47M Airport Centre Acquisition Fund			493,659	493,659			514,522	514,522
North County Governmental Center Expansion			0	0			12,329,791	12,329,791
32.7M Public Impv. Acquisition & Constr. Fund			417,956	417,956			426,112	426,112
20.325M Judicial Ctr. Parking Garage Const. Fund			21,948,785	21,948,785			9,862,331	9,862,331
8.585M Okecheelee Golf Acquisition			1,533,942	1,533,942			143,831	143,831
Transportation Improvement Fund			117,459,628	117,459,628			123,797,667	123,797,667
Road Impact Fee Funds			54,553,893	54,553,893			58,671,913	58,671,913



**Board of County Commissioners, Palm Beach County**  
**Proposed Budget Comparison By Fund**  
**Fiscal Years 1995-96 and 1996-97**

1995 Final Non-Exempt Valuation Countywide \$54,817,786,944

1996 Tentative Non-Exempt Valuation Countywide \$57,257,373,053

Fund Name	FY 1995-1996 Adopted				FY 1996-1997 Adopted			
	Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget
50.875M Construction & Acquisition Fund			6,631,620	6,631,620			0	0
30M Park Development Construction Fund			4,201,111	4,201,111			1,311,909	1,311,909
25.3M Community Parks Acq.			0	0			25,296,685	25,296,685
Beach Improvement Fund			8,861,360	8,861,360			9,745,378	9,745,378
Law Enforcement Impact Fee Fund			3,104,144	3,104,144			2,345,870	2,345,870
Park Impact Fee Funds			28,762,229	28,762,229			32,087,552	32,087,552
Public Buildings Impact Fee Fund			5,169,790	5,169,790			4,874,844	4,874,844
Water Utilities Department			181,980,424	181,980,424			187,608,217	187,608,217
Department of Airports			166,653,388	166,653,388			176,816,457	176,816,457
PBC Transportation Authority-Palm Tran			49,187,614	49,187,614			43,770,700	43,770,700
Southwinds Golf Course Fund			1,603,131	1,603,131			1,945,608	1,945,608
Okeehchee Golf Course			2,359,236	2,359,236			1,929,195	1,929,195
Fleet Management			14,867,856	14,867,856			19,234,831	19,234,831
Employee Health Insurance Fund			15,047,058	15,047,058			14,906,086	14,906,086
Casualty Self Insurance Fund			6,536,568	6,536,568			6,664,000	6,664,000
Risk Management Fund			8,634,632	8,634,632			10,205,419	10,205,419
Information System Services			15,942,817	15,942,817			16,465,786	16,465,786
Graphics			936,792	936,792			979,718	979,718
Animal Regulation Trust Fund			0	0			21,808	21,808
<b>Gross- Total Countywide Funds</b>	<b>4.5191</b>	<b>248,221,151</b>	<b>1,381,233,012</b>	<b>1,629,454,163</b>	<b>4.5191</b>	<b>258,751,795</b>	<b>1,456,606,110</b>	<b>1,715,357,905</b>
Less: Inter-Fund Transfers			(249,639,119)	(249,639,119)			(272,414,758)	(272,414,758)
Less: Inter-Dept. Charges			(11,483,739)	(11,483,739)			(12,384,435)	(12,384,435)
Less: Internal Service Funds			(61,882,185)	(61,882,185)			(68,455,840)	(68,455,840)
<b>NET- TOTAL COUNTYWIDE FUNDS</b>	<b>4.5191</b>	<b>\$248,221,151</b>	<b>\$1,058,227,969</b>	<b>\$1,306,449,120</b>	<b>4.5191</b>	<b>\$258,751,795</b>	<b>\$1,103,351,077</b>	<b>\$1,362,102,872</b>



**Board of County Commissioners, Palm Beach County**  
**Proposed Budget Comparison By Fund**  
**Fiscal Years 1995-96 and 1996-97**

1995 Final Non-Exempt Valuation Countywide \$54,817,786,944

1996 Tentative Non-Exempt Valuation Countywide \$57,257,373,053

Fund Name	FY 1995-1996 Adopted				FY 1996-1997 Adopted			
	Mills	Taxes	Other Revenue	Budget	Mills	Taxes	Other Revenue	Budget
Palm Beach County Library	0.4838	14,645,007	2,071,722	16,716,729	0.4997	15,832,397	2,945,523	18,777,920
Library Improvement Fund			98,962	98,962			103,896	103,896
Library Expansion Program			3,077,300	3,077,300			2,467,449	2,467,449
Library Impact Fee Fund			1,666,019	1,666,019			1,545,100	1,545,100
Municipal Service Taxing District			34,485,802	34,485,802			36,067,804	36,067,804
Fire/Rescue MSTU	2.5293	59,867,733	12,285,083	72,152,816	2.4998	61,899,574	18,343,828	80,243,402
Fire/Rescue Grant Funds			449,626	449,626			224,813	224,813
Fire/Rescue Long Term Disability Plan			1,632,879	1,632,879			1,999,702	1,999,702
MSBU-Hydrant Rental - Boca Raton			402,244	402,244			403,177	403,177
Aviation Battalion			3,773,073	3,773,073			3,991,131	3,991,131
MSBU-Hydrant Rental - Riviera Beach			21,126	21,126			22,089	22,089
50.875M Construction & Acquisition Fire/Rescue			6,430	6,430			0	0
Fire/Rescue Improvement Fund			5,156,182	5,156,182			6,042,624	6,042,624
Fire/Rescue Impact Fee Funds			3,588,880	3,588,880			4,084,056	4,084,056
Glades Regional Fire MSTU	0.6764	522,633	55,177	577,810	0.8094	578,760	298,733	877,493
MSTU District A			949,574	949,574			996,580	996,580
MSTU District B			1,274,306	1,274,306			1,170,684	1,170,684
MSTU District C			973,433	973,433			1,406,097	1,406,097
MSTU District D			569,953	569,953			919,427	919,427
MSTU District E			416,217	416,217			439,958	439,958
Unincorporated Improvement Fund			8,722,688	8,722,688			4,110,191	4,110,191
Gross - Total Dependent Districts		75,035,373	81,676,676	156,712,049		78,310,731	87,582,862	165,893,593
Less: Inter-Fund Transfers			(11,026,826)	(11,026,826)			(11,428,528)	(11,428,528)
Less: Inter-Dept. Charges			(4,351,518)	(4,351,518)			(4,306,046)	(4,306,046)
<b>NET-TOTAL DEPENDENT DISTRICTS</b>		<b>75,035,373</b>	<b>66,298,332</b>	<b>141,333,705</b>		<b>78,310,731</b>	<b>71,848,288</b>	<b>150,159,019</b>
<b>NET-TOTAL COUNTY FUNDS &amp; DEP DISTRICTS</b>		<b>\$323,256,524</b>	<b>\$1,124,526,301</b>	<b>\$1,447,782,825</b>		<b>\$337,062,526</b>	<b>\$1,175,199,365</b>	<b>\$1,512,261,891</b>

# Appropriations



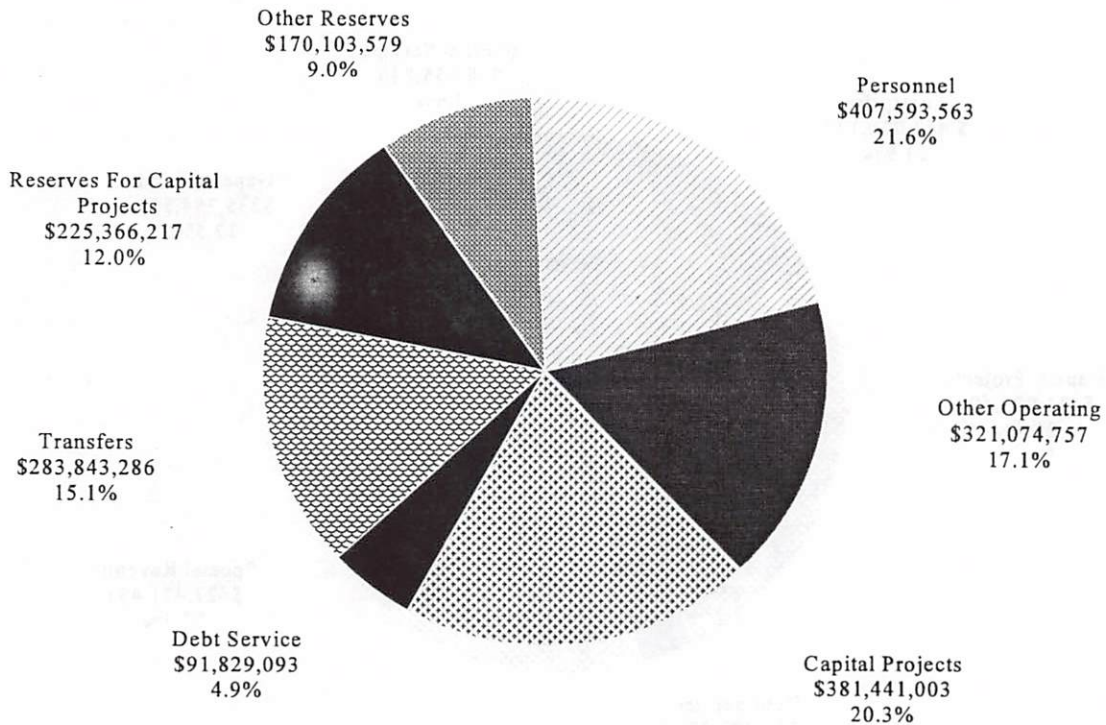




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## Expenditures By Category

### Total All Funds \$1,881,251,498



The above graph reflects how funds for the total County budget are allocated.

The operating portion of the budget, which includes Personnel costs (salaries and benefits) and Other Operating expenditures combined, is 38.7% of the total budget. Personnel costs represent 21.6% of the total budget and include budget for the Board of County Commissioners, Sheriff, Clerk of the Court (Non-Fee Supported), and Supervisor of Elections.

Capital Projects are the expenditures expected during the year for capital improvement projects approved by the Board of County Commissioners.

Debt Service expenditures include debt for all funds, but do not include reserves for debt (\$25,600,520) which are part of "other reserves".

Transfers represent funds transferred from one fund to another. A transfer out of a fund is reflected as an expenditure, while a transfer into a fund appears as a revenue.

Reserves for Capital Projects represent funds which will be allocated during the fiscal year for designated projects. It also includes funds that have been received but will not be spent within the fiscal year as is the case when bond proceeds are used to fund capital projects which take more than one year to complete. Although the bond revenues are received all at one time, it takes several years to spend the funds, in which case, the remaining funds are reserved.

Other Reserves are for cash carry forward, contingencies and debt service.

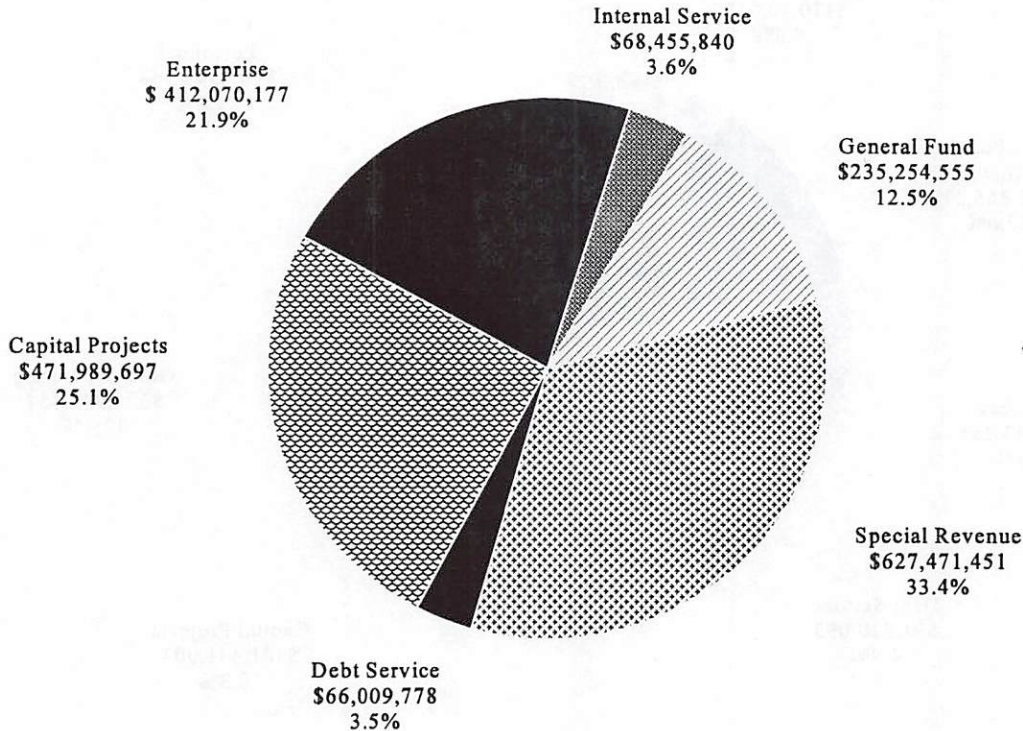


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## Expenditures By Fund Group

### Total All Funds \$1,881,251,498



The General Fund finances Countywide services and operations not required to be accounted for in another fund.

Special Revenue Funds account for expenditures from specific revenue sources other than trust or major capital projects that are legally restricted for specified purposes (Fire-Rescue, non-enterprise State and Federal Grants, and Public Safety expenditures for Law Enforcement).

Debt Service Funds accumulate funds for the payment of principal and interest on non-enterprise bond issues.

Capital Projects Funds account for the acquisition and construction of non-enterprise capital facilities.

Enterprise Funds account for services that are financed and operated in a manner similar to private business enterprises (Airports, Water Utilities, Palm Tran, Southwinds Golf Course, and Okeeheelee Golf Course).

Internal Service Funds account for departments that provide services to other County operating departments on a cost reimbursement basis (Risk Management, Fleet Management, Graphics, and Information Systems Services).

**Comparison Of Gross Budget, Tax Equivalent Funding  
And Positions By Department  
FY 1995-96 Original Budget and FY 1996-97 Adopted Budget**

<u>Department</u>	<u>Fiscal Year</u>		<u>Change</u>	
	<u>1995-96</u>	<u>1996-97</u>	<u>Amount</u>	<u>%</u>
<b><u>Airports</u></b>				
Gross	\$166,653,388	\$176,816,457	\$10,163,069	6.1
Ad Valorem Equivalent	0	0	0	0.0
Positions	132	133	1	0.8
<b><u>Community Services</u></b>				
Gross	28,222,250	28,252,997	30,747	0.1
Ad Valorem Equivalent	10,007,927	11,485,220	1,477,293	14.8
Positions	371	391	20	5.4
Sixteen positions were added and two positions were transferred to non-departmental during FY 1995-96.				
<b><u>County Administration</u></b>				
Gross	1,185,439	1,168,929	(16,510)	(1.4)
Ad Valorem Equivalent	968,312	943,117	(25,195)	(2.6)
Positions	13	13	0	0.0
<b><u>County Attorney</u></b>				
Gross	3,764,408	3,978,300	213,892	5.7
Ad Valorem Equivalent	2,009,506	2,189,800	180,294	9.0
Positions	56	56	0	0.0
<b><u>County Commission</u></b>				
Gross	1,848,471	1,961,265	112,794	6.1
Ad Valorem Equivalent	1,848,471	1,961,265	112,794	6.1
Positions	29	29	0	0.0
<b><u>County Cooperative Extension Service</u></b>				
Gross	1,825,960	1,760,713	(65,247)	(3.6)
Ad Valorem Equivalent	1,798,792	1,760,713	(38,079)	(2.1)
Positions	33	34	1	3.0

One position added during FY 1995-96.

FY 1995-96 and FY 1996-97 do not include \$79,000 funding for the Palm Beach Soil and Water Conservation District which is included in the Non-Departmental section.



<u>Department</u>	<u>Fiscal Year</u>		<u>Change</u>	
	<u>1995-96</u>	<u>1996-97</u>	<u>Amount</u>	<u>%</u>
<b><u>County Library</u></b>				
Gross	16,716,729	18,777,920	2,061,191	12.3
Ad Valorem Equivalent	14,645,007	15,832,397	1,187,390	8.1
Positions	302	317	15	5.0

**Employee Relations & Personnel**

Gross	1,990,073	2,160,880	170,807	8.6
Ad Valorem Equivalent	1,990,073	2,104,880	114,807	5.8
Positions	35	36	1	2.9

One position was added during FY 96.

**Engineering & Public Works**

Gross	36,528,118	38,154,315	1,626,197	4.5
Ad Valorem Equivalent	31,903,587	33,506,946	1,603,359	5.0
Positions	435	442	7	1.6

FY 1996-97 does not include the transfer of Constitutional Gas Tax funded capital maintenance projects in the amount of \$799,482.

**Environmental Resource Management**

Gross	9,346,852	9,577,554	230,702	2.5
Ad Valorem Equivalent	3,672,209	3,832,558	160,349	4.4
Positions	97	101	4	4.1

**Facilities Development & Operations**

Gross	35,563,906	42,062,052	6,498,146	18.3
Ad Valorem Equivalent	14,935,946	16,273,822	1,337,876	9.0
Positions	357	371	14	3.9

Three positions were added in FY 1995-96.

**Financial Mgmt. & Budget**

Gross	2,938,397	3,117,492	179,095	6.1
Ad Valorem Equivalent	2,748,397	2,902,492	154,095	5.6
Positions	40	40	0	0.0

**Fire-Rescue**

Gross	79,009,574	87,761,807	8,752,233	11.1
Ad Valorem Equivalent	60,390,366	62,478,334	2,087,968	3.5
Positions	827	828	1	0.1

<b>Department</b>	<b>Fiscal Year</b>		<b>Change</b>	
	<b>1995-96</b>	<b>1996-97</b>	<b>Amount</b>	<b>%</b>
<b><u>Housing and Community Development</u></b>				
Gross	29,594,196	35,799,329	6,205,133	21.0
Ad Valorem Equivalent	0	0	0	0.0
Positions	35	37	2	5.7
<b><u>Information System Services</u></b>				
Gross	15,942,817	16,465,786	522,969	3.3
Ad Valorem Equivalent	0	0	0	0.0
Positions	151	151	0	0.0
<b><u>Internal Auditor</u></b>				
Gross	838,352	897,538	59,186	7.1
Ad Valorem Equivalent	513,197	567,538	54,341	10.6
Positions	12	12	0	0.0
<b><u>Judicial</u></b>				
Gross	12,146,635	12,668,982	522,347	4.3
Ad Valorem Equivalent	10,209,597	10,446,643	237,046	2.3
Positions	120	122	2	1.7
<b><u>Metropolitan Planning Organization</u></b>				
Gross	2,896,766	3,709,296	812,530	28.0
Ad Valorem Equivalent	224,943	305,127	80,184	35.6
Positions	10	10	0	0.0
<b><u>Palm Tran</u></b>				
Gross	49,187,614	43,770,700	(5,416,914)	(11.0)
Ad Valorem Equivalent	5,100,208	5,035,000	(65,208)	(1.3)
Positions	0	2	2	0.0
<b><u>Parks &amp; Recreation</u></b>				
Gross	28,037,645	30,456,706	2,419,061	8.6
Ad Valorem Equivalent	22,145,598	24,614,117	2,468,519	11.1
Positions	424	438	14	3.3
<b><u>Planning, Zoning &amp; Building</u></b>				
Gross	33,251,280	34,754,577	1,503,297	4.5
Ad Valorem Equivalent	9,929,928	10,492,645	562,717	5.7
Positions	329	331	2	0.6



<u>Department</u>	<u>Fiscal Year</u>		<u>Change</u>	
	<u>1995-96</u>	<u>1996-97</u>	<u>Amount</u>	<u>%</u>
<b><u>Public Affairs</u></b>				
Gross	4,176,852	4,328,639	151,787	3.6
Ad Valorem Equivalent	3,239,598	3,280,421	40,823	1.3
Positions	48	48	0	0.0

Legislative Delegation has been combined with Public Affairs.

<b><u>Public Safety</u></b>				
Gross	18,881,782	19,961,193	1,079,411	5.7
Ad Valorem Equivalent	11,802,444	12,846,863	1,044,419	8.8
Positions	227	236	9	4.0

Four positions were added during FY 1995-96.

<b><u>Purchasing</u></b>				
Gross	2,289,949	2,408,818	118,869	5.2
Ad Valorem Equivalent	2,182,522	2,253,280	70,758	3.2
Positions	45	44	(1)	(2.2)

One position was eliminated in FY 1995-96.

<b><u>Risk Management</u></b>				
Gross	30,218,258	31,775,505	1,557,247	5.2
Ad Valorem Equivalent	0	0	0	0.0
Positions	30	30	0	0.0

<b><u>Tourist Development</u></b>				
Gross	20,329,672	24,871,112	4,541,440	22.3
Ad Valorem Equivalent	0	0	0	0.0
Positions	7	8	1	14.3

One position was added to TDC Administration during FY 1995-96.

<b><u>Water Utilities</u></b>				
Gross	181,980,424	187,608,217	5,627,793	3.1
Ad Valorem Equivalent	0	0	0	0.0
Positions	429	414	(15)	(3.5)

As a result of internal productivity enhancement efforts, the Department was able to eliminate 15 positions from the personnel complement as of October 1, 1996.

<b>Non-Departmental:</b>	<b>Fiscal Year</b>		<b>Change</b>	
	<b>1995-96</b>	<b>1996-97</b>	<b>Amount</b>	<b>%</b>
<b><u>Criminal Justice Commission</u></b>				
Gross	492,233	587,779	95,546	19.4
Ad Valorem Equivalent	309,385	316,766	7,381	2.4
Positions	14	15	1	7.1
A grant funded position was added in FY 95-96.				
<b><u>Economic Development Coordination</u></b>				
Gross	7,086,610	7,704,790	618,180	8.7
Ad Valorem Equivalent	7,061,610	7,629,790	568,180	8.0
Positions	5	5	0	0.0
<b><u>Equal Opportunity</u></b>				
Gross	748,311	780,775	32,464	4.3
Ad Valorem Equivalent	595,680	634,112	38,432	6.5
Positions	11	11	0	0.0
<b><u>Housing Finance Authority</u></b>				
Gross	135,572	119,058	(16,514)	0.0
Ad Valorem Equivalent	0	0	0	0.0
Positions	2	2	0	0.0
Two positions were transferred from the Community Services Department.				
<b><u>Minority/Women Business Enterprise</u></b>				
Gross	506,175	535,192	29,017	5.7
Ad Valorem Equivalent	496,175	521,272	25,097	5.1
Positions	7	7	0	0.0
<b><u>Palm Beach Soil &amp; Water Conservation</u></b>				
Gross	79,000	79,000	0	0.0
Ad Valorem Equivalent	79,000	79,000	0	0.0
<b><u>Public Health Unit</u></b>				
Gross	1,448,821	1,531,622	82,801	5.7
Ad Valorem Equivalent	1,448,821	1,531,622	82,801	5.7
<b><u>Total BCC Departments/Agencies</u></b>				
Gross	\$825,783,529	\$876,286,295	\$50,502,766	6.1
Ad Valorem Equivalent	\$222,178,299	\$235,746,740	\$13,568,441	6.1
Positions	4,633	4,714	81	1.7



<u>Constitutional Officers:</u>	<u>Fiscal Year</u>		<u>Change</u>	
	<u>1995-96</u>	<u>1996-97</u>	<u>Amount</u>	<u>%</u>
<u>Clerk of the Court</u>				
Gross	26,163,093	27,761,078	1,597,985	6.1
Ad Valorem Equivalent	22,587,443	23,186,078	598,635	2.7
Positions	391	391	0	0.0

Does not include Clerk's "Fee" Budget.

FY 1997 includes \$1 million in Excess Fees from the Clerk which was not budgeted in FY 1995-96. Excluding this revenue, the Clerk's ad valorem equivalent funding increased by 4.5%.

<u>Property Appraiser</u>				
Gross	12,701,594	12,965,000	263,406	2.1
Ad Valorem Equivalent	12,201,594	12,465,000	263,406	2.2
Positions	233	233	0	0.0

<u>Public Defender</u>				
Gross	1,264,895	1,161,896	(102,999)	(8.1)
Ad Valorem Equivalent	1,264,895	1,161,896	(102,999)	(8.1)

<u>Sheriff</u>				
Gross	172,924,998	184,776,995	11,851,997	6.9
Ad Valorem Equivalent	157,519,921	162,086,877	4,566,956	2.9
Positions	2,564	2,693	129	5.0

<u>State Attorney</u>				
Gross	1,003,461	1,135,104	131,643	13.1
Ad Valorem Equivalent	1,003,461	1,135,104	131,643	13.1

<u>Supervisor of Elections</u>				
Gross	3,477,075	3,257,453	(219,622)	(6.3)
Ad Valorem Equivalent	3,397,075	3,222,453	(174,622)	(5.1)
Positions	32	32	0	0.0

<u>Tax Collector</u>				
Gross	14,642,000	14,640,000	(2,000)	(0.0)
Ad Valorem Equivalent	2,042,000	2,040,000	(2,000)	(0.1)
Positions	252	252	0	0.0

	<u>Fiscal Year</u>		<u>Change</u>	
	<u>1995-96</u>	<u>1996-97</u>	<u>Amount</u>	<u>%</u>
<b>Total Constitutional Officers</b>				
Gross	\$232,177,116	\$245,697,526	\$13,520,410	5.8
Ad Valorem Equivalent	\$200,016,389	\$205,297,408	\$5,281,019	2.6
Positions	3,472	3,601	129	3.7
<b>Total BCC Departments/Agencies &amp; Constitutional Officers</b>				
Gross	\$1,057,960,645	\$1,121,983,821	\$64,023,176	6.1
Ad Valorem Equivalent	\$422,194,688	\$441,044,148	\$18,849,460	4.5
Positions	8,105	8,315	210	2.6



## Appropriations Summary Fiscal Years 1993 - 1997

Character	Actual 1993	Actual 1994	Actual 1995	Estimated 1996	Budget 1997
Personal Services	\$201,362,543	\$206,346,106	\$202,816,425	\$221,797,962	\$253,474,108
Operating Expenses	173,319,881	198,346,563	204,647,978	210,216,123	245,184,871
Capital Outlay (1)	161,031,060	135,553,442	165,586,905	201,378,968	345,150,829 (4)
Debt Service (2)	112,618,350	78,747,091	82,561,055	138,927,217	92,482,842
Grants & Aids	15,975,940	26,602,610	31,882,381	57,138,974	68,127,688 (5)
Non-Operating (3)	581,411,867	428,265,546	427,258,734	478,302,873	876,831,160 (6)
<b>Total Gross Budget</b>	<b>\$1,245,719,641</b>	<b>\$1,073,861,358</b>	<b>\$1,114,753,478</b>	<b>\$1,307,762,117</b>	<b>\$1,881,251,498</b>

(1) Capital Outlay includes capital projects as well as operating capital expenses.

(2) Debt Service includes lease purchases.

(3) Non-Operating includes transfers to Constitutional Officers for their operating, capital and debt service costs.

(4) The increase in FY 1996-97 Budget, compared to FY 1995-96 Estimated, is primarily due to carry forward of unexpended capital projects.

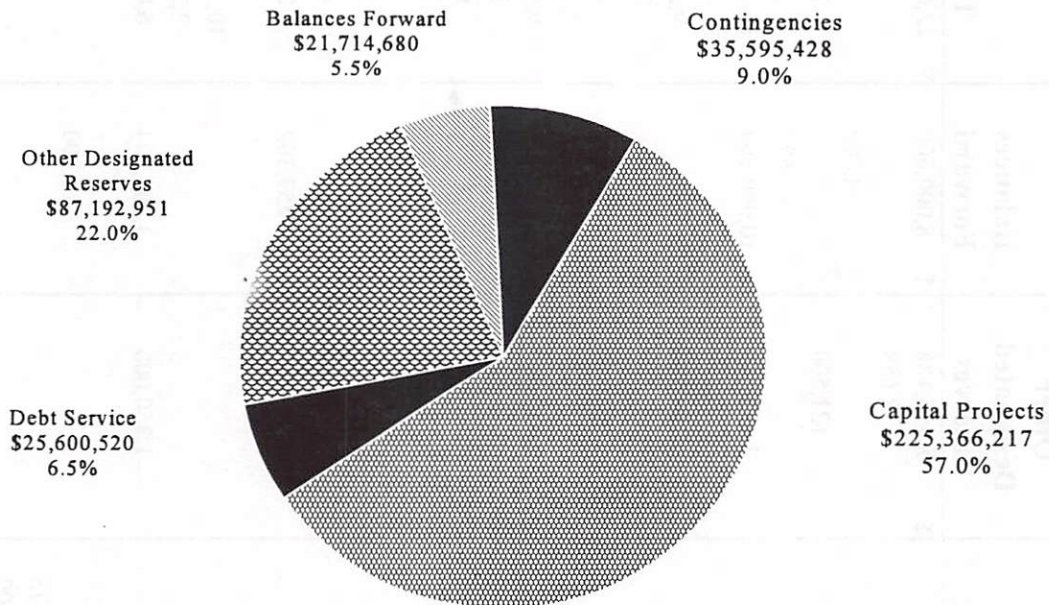
(5) The increase in FY 1996-97 budget, compared to FY 1995-6 Estimated, is primarily due to the establishment of the Community Parks Improvement Fund whereby contributions are made to local municipalities to improve community parks.

(6) The increase in FY 1996-97 Budget, compared to FY 1994-95 Actual, is primarily due to unexpended reserves re-budgeted in 1997.

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## Budgeted Reserves By Type

### Total \$395,469,796



#### Contingencies

Contingency Reserves represent amounts set aside to meet unanticipated needs that may arise during the normal course of County business.

#### Capital Projects

Capital Project Reserves represent amounts set aside for capital improvement projects.

#### Debt Service

Debt Service Reserves represent funds set aside for future debt service payments in accordance with bond requirements.

#### Other Designated Reserves

Other Designated Reserves provide funds for a variety of specific potential needs such as economic development, tourist development, pollution recovery or other program costs.

#### Reserves for Balances Forward

Reserves for Balances Forward represent funds to be carried forward to the subsequent fiscal year to pay operating expenses until property taxes are received.

Use of any of the above budgeted reserves requires approval of the Board of County Commissioners.



**FY 1996-97  
Budgeted Reserves**

<b>Fund</b>	<b>Contingency Reserves</b>	<b>Capital Projects</b>	<b>Debt Service</b>	<b>Other Designated Reserves</b>	<b>Balances Forward</b>	<b>Total</b>
General	\$ 6,446,714	\$	\$	\$ 8,195,188 *	\$ 8,000,000	\$ 22,641,902
Handicap Awareness				8,658		8,658
Natural Areas Stewardship					94,000	94,000
South Lake Worth Inlet				121,500		121,500
Law Library	40,574				94,674	135,248
Fine & Forfeiture	264,707			3,478,840 **	10,000,000	13,743,547
County Transportation Trust	405,929	58,450				464,379
Mass Transportation Trust				9,280,593		9,280,593
Law Enforcement Trust Fund		273,989				273,989
County Library	166,350				50,000	216,350
MSTD- Building	350,000	8,221,342				8,571,342
Tourist Development				9,439,098		9,439,098
Bond Waiver Program		178,497				178,497
Vessel Reg. Fee Ord #88-40		626,333				626,333
School Impact Fees				6,759,300		6,759,300
E-911 Program	68,455					68,455
Drug Abuse Trust	35,258					35,258
Affordable Housing	535,000	4,060,868				4,595,868
Natural Areas Fund					257,302	257,302
Public Safety Grants	29,098					29,098
Housing & Community Dev.	5,889,578	4,254,006				10,143,584
Intgovt'l Radio Comm. Program		2,278,024				2,278,024
Fire-Rescue MSTU	1,500,000			1,350,000	3,207,704	6,057,704
Aviation Battalion	35,000					35,000
Glades Fire MSTU	15,000				11,000	26,000
25.3M Comm. Parks C/Acq.'96			14,975			14,975
1M Glades Hth Rev'84/DSR			85,000			85,000
N. Couty Govt'l Ctr. Expansion			318,352			318,352
30.73M Beach Acq Ref. '93 DSR			3,011,354			3,011,354
6.6M PBSO Light Industrl Fcty			174,031			174,031
Capital Outlay		17,940				17,940
Highway Beautification				793,671		793,671
233.6M Criminal Justice Fac.		144,342				144,342
MSTU Districts A-E		4,735,581				4,735,581
Unincorporated Improvement		1,634,840				1,634,840

## Budgeted Reserves (Continued)

Fund	Contingency Reserves	Capital Projects	Debt Service	Other Designated Reserves	Balances Forward	Total
26.08M Crim. Just. Fac. 94 CTF		1,278,490				1,278,490
50M ESL Acquisition		22,090,270				22,090,270
Professional Sports Facility				26,200,000		26,200,000
PBSO Light Industrial Facility				6,000,000		6,000,000
Sheriff Vehicle Loan	99,306					99,306
10.47M Airport Center Acq.		256,186				256,186
N. County Govt'l Ctr Expansion				11,400,000		11,400,000
32.7M Improv. Constr. Trust		92,853				92,853
20.325M Judicial Garage		411,995				411,995
Transportation Improvement	6,135,668	67,166,543				73,302,211
Road Impact Fees Areas A-R		41,747,471				41,747,471
30M Park Bond		140,204				140,204
Beach Improvement		3,063,448				3,063,448
Law Enforcement/Impact Fees		1,590,275				1,590,275
Fire/Rescue Improvement	248,393	1,280,809				1,529,202
Fire/Rescue Impact Fees		1,639,070				1,639,070
Park Improvement	849,036	1,795,834				2,644,870
Park Impact Fees		10,746,391				10,746,391
Public Building Impr. Fund		48,000				48,000
Public Building Impact Fees		3,772,807				3,772,807
Library Improvement	13,896					13,896
Library Expansion Program		745,539				745,539
Library Impact Fees		1,265,348				1,265,348
Water Utilities	5,000,000	17,991,622	1,497,000	1,000,000		25,488,622
Airports	4,650,305	21,373,630	20,499,808	924,292		47,448,035
Southwinds Golf Course	100,000	385,220				485,220
Okeeheelee Golf Course	12,126					12,126
Fleet Management				2,219,311		2,219,311
Health Insurance	1,868,166					1,868,166
Casualty Self Insurance	182,997					182,997
Risk Mgmt./Workers Comp.	547,804					547,804
Information Systems Services	100,000					100,000
Graphics	6,068			22,500		28,568
<b>Total</b>	<b>\$ 35,595,428</b>	<b>\$ 225,366,217</b>	<b>\$ 25,600,520</b>	<b>\$ 87,192,951</b>	<b>\$ 21,714,680</b>	<b>\$ 395,469,796</b>

\* Includes Reserve for Economic Development \$7,300,562, Towing Business Reserve \$5,086, Pollution Recovery Reserve \$570,888, Reserve for Insurance Claims \$100,000, Reserve for Contingency Disaster \$200,000, and Reserve for Human Relation Camp \$18,652.

\* \* Reserve for Sheriff -- \$ 3,478,840





# Staffing







### FY 1996-97 Position Summary By Department

Department	Adopted 1995-96	Estimated 1995-96	Additions	Deletions	Transfers	Budget 1996-97
<b><u>Board of County Commissioners</u></b>						
Airports	132	132	1			133
Community Services	371	387	4			391
County Administration	13	13				13
County Attorney	56	56				56
County Commission	29	29				29
County Cooperative Extension Service	33	34				34
County Library	302	302	15			317
Employee Relations & Personnel	35	36				36
Engineering & Public Works	435	435	7			442
Environmental Resources Management	97	97	4			101
Facilities Development & Operations	357	360	11			371
Financial Management & Budget	40	40				40
Fire-Rescue	827	827	1			828
Housing & Community Development	35	35	2			37
Information Systems Services	151	151				151
Internal Auditor	12	12				12
Judicial	120	120	2			122
Metropolitan Planning Organization	10	10				10
Palm Tran	0	2				2
Parks & Recreation	424	424	14			438
Planning, Zoning & Building	329	329	2			331
Public Affairs	48	48				48
Public Safety	227	231	5			236
Purchasing	45	44				44
Risk Management	30	30				30
Tourist Development	7	8				8
Water Utilities	429	414				414
Non-Departmental:						
Criminal Justice Commission	14	15				15
Economic Development	5	5				5
Equal Opportunity	11	11				11
Housing Finance Authority	2	2				2
Minority/Women Business Enterprise	7	7				7
<b>Total BCC</b>	<b>4,633</b>	<b>4,646</b>	<b>68</b>	<b>0</b>	<b>0</b>	<b>4,714</b>
<b>Constitutional Officers:</b>						
Clerk of the Court	391	391				391
Property Appraiser	233	233				233
Sheriff	2,564	2,606	87			2,693
Supervisor of Elections	32	32				32
Tax Collector	252	252				252
<b>Total Constiitutional Officers</b>	<b>3,472</b>	<b>3,514</b>	<b>87</b>	<b>0</b>	<b>0</b>	<b>3,601</b>
<b>GRAND TOTAL</b>	<b><u>8,105</u></b>	<b><u>8,160</u></b>	<b><u>155</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>8,315</u></b>



## Position History By Department

	1992-93	1993-94	1994-95	1995-96	1996-97
<b><u>Board of County Commissioners</u></b>					
Airports	146	142	139	132	133
Community Services	708	651	646	373	391
County Administration	18	15	15	13	13
County Attorney	48	49	49	56	56
County Commission	30	32	29	29	29
County Cooperative Extension Service	31	29	30	33	34
County Library	259	269	289	302	317
Employee Relations & Personnel	40	36	36	35	36
Engineering & Public Works	448	439	440	435	442
Environmental Resources Management	88	87	92	97	101
Facilities Development & Operations	46	41	357	357	371
Financial Management & Budget	34	32	39	40	40
Fire/Rescue	817	809	810	827	828
General Services	322	320	-	-	-
Housing & Community Development	-	28	31	35	37
Information Systems Services	166	151	151	151	151
Internal Auditor	10	12	12	12	12
Judicial	89	109	116	120	122
Metropolitan Planning Organization	8	8	10	10	10
Palm Tran	-	-	-	-	2
Parks & Recreation	404	395	434	424	438
Planning, Zoning & Building	288	281	318	329	331
Public Affairs	38	39	40	46	48
Public Safety	238	206	212	227	236
Purchasing	45	45	45	45	44
Risk Management	30	29	30	30	30
Tourist Development	5	5	6	7	8
Water Utilities	423	422	429	429	414
<b><u>Non-Departmental:</u></b>					
Affordable Housing	2	3	-	-	-
Criminal Justice Commission	4	4	4	14	15
Economic Development	-	1	2	5	5
Equal Opportunity	18	16	11	11	11
Housing Finance Authority	-	-	-	2	2
Legislative Delegation	2	2	2	-	-
Minority/Women Business Enterprise	-	-	7	7	7
Weed & Seed Program	-	-	2	-	-
<b>Total BCC</b>	<b>4,805</b>	<b>4,707</b>	<b>4,833</b>	<b>4,633</b>	<b>4,714</b>
<b><u>Constitutional Officers:</u></b>					
Clerk of the Court	373	373	374	391	391
Property Appraiser	228	228	232	233	233
Sheriff	2,441	2,460	2,511	2,564	2,693
Supervisor of Elections	30	30	32	32	32
Tax Collector	242	244	249	252	252
<b>Total Constitutional Officers</b>	<b>3,314</b>	<b>3,335</b>	<b>3,398</b>	<b>3,472</b>	<b>3,601</b>
<b>Grand Total</b>	<b>8,119</b>	<b>8,042</b>	<b>8,231</b>	<b>8,105</b>	<b>8,315</b>

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## Section D Capital Budget





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## **Capital Improvement Program**

### **Capital Improvement Program: What is it and why do we have one?**

County government provides needed and desired urban services to the public. In order to provide these services, the County must furnish and maintain capital facilities and equipment, such as airports, roads and parks. The capital improvement program is a proposed schedule for the expenditure of funds to acquire or construct these needed improvements over the next six-year period. It represents a comprehensive and direct statement of the physical development policies of the County. The program has great significance in that it touches the life of each County resident and visitor through the provision of health, safety, transportation, recreation, and other services upon which we all depend.

### **Purpose and Benefits of Capital Programming**

#### **Capital Programming:**

1. Provides a means for coordinating and consolidating various departmental requests, thereby preventing duplication of projects and equipment.
2. Establishes a system of examining and prioritizing the needs of the County assuring that the most essential improvements are provided first.
3. Provides an important implementation device for growth management.
4. Allows sufficient time for investigation of project financing and implementation measures, and proper technical design.
5. Coordinates physical with financial planning, allowing maximum benefit from available public funds.
6. Helps provide an equitable distribution of public improvements throughout the County.

### **Development of the Capital Improvement Program**

Only projects that meet the definition of a capital improvement are included in the Capital Improvement Program. Capital improvements are defined as physical assets, constructed or purchased, that have a minimum cost of \$25,000 and have an expected useful life in excess of one year.



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Examples of typical capital improvements include:

- a. Road construction and improvements.
- b. New and expanded physical facilities for the community.
- c. Large scale rehabilitation or replacement of existing facilities.
- d. Purchase of equipment items that have a relatively long period of usefulness.
- e. The cost of engineering or architectural studies and services relative to the improvement.
- f. The acquisition of land for a community facility such as a park, highway, library, airport, etc.

Each year, the program is prepared from project requests submitted on special forms by the various departments and agencies of the County. The forms require a project description, justification, cost estimates, statement of impact on the County's annual operating budget, and an implementation schedule. Concurrently, with the preparation of the project requests, information concerning the financial resources available to the County is prepared by the Office of Financial Management and Budget.

After compilation of the requests, projects are reviewed and ranked by the Capital Projects Review Committee, composed of staff members from County Administration, the County's Engineering Department and the Office of Financial Management and Budget. This Committee's ranking, along with available funding, forms the basis of the program recommended.

The program recommended by the County Administrator is used by the Board of County Commissioners to develop the annual budget which becomes effective October 1st of each year. The first year of the Six-Year Capital Improvement Program (CIP) is formally adopted by the Board as the Capital Budget with the following five years showing projected, but unfunded, requirements. The CIP is an important tool for implementing the County's Comprehensive Plan. The Board of County Commissioners use the CIP to analyze the County's fiscal capability to finance and construct capital improvements.

### **Responsibilities in Program Preparation and Implementation**

The Capital Improvement Program, by virtue of its comprehensive character, necessarily involves the full realm of County operations. The County Administrator, Departments, Boards and the County Commission must coordinate their actions to accomplish a successful program for improving the community.

**Operating Departments:** The key role in the initial stages of capital programming falls upon the operating departments and department heads. By virtue of their technical knowledge and experience in the individual fields, it becomes their responsibility to initiate project requests and develop a program that states the need of each project as well as its relative importance in the department's program.



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**Office of Financial Management and Budget:** The Office of Financial Management and Budget (OFMB) provides information concerning the County's past, present, and future financial resources. OFMB prepares and distributes the package used by departments and agencies submitting requests. As the program develops, OFMB assists in the review and evaluation of project submissions and guides the administration of the program through its function of budget control and formulating changes in basic fiscal policies. OFMB coordinates the review by the Capital Project Review Committee and its ranking of projects. OFMB prepares the Six Year Capital Improvement Program for submission to and adoption by the Board of County Commissioners.

**Engineering and Facilities Development & Operations Departments:** In providing staff assistance these Departments have the following responsibilities in the capital programming process:

1. Provides assistance, if needed, in preparation of requests.
2. Receives and reviews the cost projections in the requests.
3. Provides information and assistance to the Office of Financial Management and Budget in the analysis of the County's financial requirements.
4. Provides assistance to the County Administrator, County Commission and staff in preparing the Commission adopted program.

**The Capital Projects Review Committee:** The Capital Projects Review Committee has the following responsibilities in the capital programming process.

1. Consultation with various submitting departments concerning their individual submissions.
2. Thorough examination of the entire program with the objectives of establishing the urgency and benefit of the projects and the proper sequence of programming the projects in relation to the current and projected financial resources.
3. Establishment of priorities and recommendation of a program with suggested or possible means of financing indicated.
4. Submission of a recommended program for Commission action. The deliberations of the Capital Projects Review Committee must be predicated on the objective of best providing for the health, safety, welfare and convenience of the public. While it is in a position to have a thorough awareness of community needs, it is often very aware of the limited financial resources available to satisfy those needs.

Thus, in capital programming, the recommended program must be a statement of relative community needs conditioned by the availability of the resources to finance them.



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**County Commission:** While departments, boards and committees play a very significant role in the capital improvement programming process, the ultimate success of the program rests with the County Commission. They alone, as elected officials, can authorize the expenditure of public funds, in this case by adopting the first year of the capital improvement program as that fiscal year's capital budget. Therefore, the final priorities placed on community needs and the subsequent satisfaction of those needs are a matter of legislative decision and control.

## Project Priorities

Establishing priorities for the various projects is essential to properly plan and recommend alternatives for financing current as well as future projects. In setting priorities, each department should assume that certain projects will not be recommended to the Board because of limited funding resources.

The following mechanism for categorizing County Capital Projects has been developed in order to determine priorities for the allocation of available funds to projects:

1. **Basic or Core Services** - These are services that are best performed at the local level and are most closely linked to protecting the health and safety of citizens. Legally mandated services or commitments are also included in this category.
2. **Maintenance of Effort Services** - These are services which the County has traditionally provided or which reflect a major capital investment requiring an expenditure of funds to maintain.
3. **Quality of Life** - These are activities which are provided for more specialized groups and enhance the desirability of Palm Beach County as a place to live.

Within each category, projects are ranked as:

1. Essential
2. Necessary
3. Desirable

The following matrix demonstrates the resulting order priority that a department would rate its proposed capital projects.

BASIC SERVICES	MAINTENANCE OF EFFORT	QUALITY OF LIFE
Essential (1)	Essential (2)	Essential (3)
Necessary (4)	Necessary (5)	Necessary (6)
Desirable (7)	Desirable (8)	Desirable (9)

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Basic service essential projects are considered highest priority and Quality of Life desirable projects last priority.

### **Other Considerations**

- ✓ Impact on County revenues and annual operating budget
- ✓ Degree of urgency
- ✓ Whether or not the project duplicates another public or private facility
- ✓ Other factors not directly addressed above
- ✓ Whether or not the project is required by legislative mandate

### **Relationships Between the Operating and Capital Budgets**

There are many features that distinguish Palm Beach County's operating budget from the capital budget. The operating budget includes expenses that are generally of a recurring nature and are appropriated for one year only. It provides for the provision of all County services, but does not result in major physical assets for the County. Year to year, changes in the operating budget are expected to be fairly stable, and represent incremental changes in the cost of doing business, in the size of the County and in the types and levels of services provided. Resources for the operating budget are generally provided by taxes, user fees, and inter-governmental payments that generally recur from year to year.

The capital budget, on the other hand, includes one-time costs for projects that may last several years. The projects result in major physical assets in the County. Resources for the capital budget are generally provided by bond proceeds, impact fees, grants, and taxes.

In spite of these differences, the operating and capital budgets are closely linked. The most obvious connection is the fact that the operating budget assumes the cost of maintaining and operating new facilities that are built under the capital budget.

Operational needs drive the capital budget. For example, major expansion requirements in the 1996-97 capital budget are Sheriff Facilities, parks, mass transportation and libraries, which were necessitated by continued population growth and the County's role in providing these basic services to the citizens.

Some capital improvements will actually decrease maintenance costs, such as replacement of fire trucks and water lines or reconstruction of roads. Long term operations and maintenance costs resulting from the six year capital improvement program are addressed in the CIP document, published separately.



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## Capital Improvement Budget Summary

The 1996-97 capital improvement budget has appropriations totaling \$606.9 million. The capital improvement program is financed primarily through bonds, impact fees, balance brought forward and taxes. A detailed capital project listing is contained in the capital improvement program document, published separately. Some of the highlights of the capital improvement program include:

**Airports** - Capital projects budgeted by Airports include a roadway canopy, air cargo apron, land acquisition, additional parking and construction of new hangers. These projects total \$63.2 million.

**General Government/Criminal Justice/Environmental Lands & Beaches** - These projects include amounts budgeted for general government buildings including land acquisition, design and construction. The FY 1996-97 budget is \$194.9 million and includes various criminal justice facilities, telephone systems, courthouse parking garage, a new professional sports facility, data processing equipment, environmentally sensitive land purchases, beach renourishment and other general government capital projects.

**Fire/Rescue** - These projects total \$10.1 million and include three new stations, paving, and an 800 MHZ system.

**Libraries** - The projects primarily consist of the Library Expansion Program which was approved by the voters of the County in 1986. The program was funded by a one-half mill ad valorem tax levy for two years. Library projects total \$4.1 million.

**Mass Transit** - These projects total \$18.3 million and are for a Transit Hub Center and a new administration and maintenance facility.

**Parks** - These projects include various parks financed by the \$30 million Park Development Bonds and a FY 1996 \$26.3 million bond issue for special recreation facilities and community parks. Parks projects are budgeted for \$67.6 million in FY 1996-97.

**Roads** - These projects total \$181.5 million and consist of right-of-way acquisition and design and construction of various County roads. The majority of the projects are those identified in the County's Five Year Road Program as adopted by the Board of County Commissioners.

**Street & Drainage Improvements** - These projects total \$9.0 million and are largely for infrastructure improvements to County maintained bridges, culverts and other street pavement, curbing and canal drainage projects.

**Water Utilities** - These projects total \$58.0 million including water and wastewater treatment plants, system improvements and the expansion of various existing facilities.

## Capital Projects By Type

Project Type	Actual FY 1994-95	Budget FY 1995-96	Estimated FY 1995-96	Budget FY 1996-97
Airports	\$6,837,085	\$66,381,250	\$21,036,248	\$63,206,428
General Government	19,858,182	83,917,272	14,836,981	93,378,973
Criminal Justice	9,565,482	50,187,287	16,750,660	41,622,849
Environmental Lands & Beaches	18,577,770	67,791,403	26,683,886	59,906,113
Fire/Rescue	519,684	8,754,826	936,191	10,126,680
Library	3,853,939	4,233,929	911,369	4,116,445
Mass Transportation	13,598,642	25,366,593	8,045,128	18,325,537
Parks	17,546,720	37,508,969	4,995,742	67,594,179
Roads	37,625,834	159,703,817	36,235,871	181,547,457
Street & Drainage Improvements	3,751,378	11,784,622	4,721,694	9,042,937
Water Utilities	<u>21,500,394</u>	<u>93,524,210</u>	<u>55,939,000</u>	<u>57,989,622</u>
<b>Total Capital Projects</b>	<b>\$153,235,110</b>	<b>\$609,154,178</b>	<b>\$191,092,770</b>	<b>\$606,857,220</b>





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## Section E Debt Service







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## Debt Service Overview

This section of the Budget Document provides comprehensive information regarding Palm Beach County's Debt Service (principal and interest related to long-term debt) for FY 1996-97, and in future years.

### Bond Issues Outstanding

The following table shows that there are currently thirty-one County bond issues outstanding. Five are General Obligation issues, seventeen are Non-Self Supporting Revenue bonds, and nine are Self-Supporting Enterprise issues. At original issue, these bonds totalled \$1,186.4 million. Including Solid Waste Authority, the total outstanding is thirty-four issues with an original issue value of \$1,648.0 million.

### FY 1996-97 Debt Service

The next table shows that the FY 1996-97 funding requirement is \$89.4 million for County debt. This amount includes interest payments, principal, and fiscal charges on the debt.

### Debt Service Requirements After FY 1996-97

The third table in this section summarizes Debt Service requirements after FY 1996-97, based on currently outstanding County bond issues. The amounts are as follows:

FY 1997-98	-	\$ 87.0 million
FY 1998-99	-	\$ 85.0 million
FY 1999-00	-	\$ 81.6 million
FY 2000-01	-	\$ 81.4 million
FY 2001-02	-	\$ 81.4 million
Future	-	\$ 891.7 million

### Ratios

The table in this section provides a variety of statistical information, expressing the County's Debt Service in terms of ratios. Based on these ratios, Palm Beach County is in a healthy debt capacity position.



## Summary of Outstanding Bond Issues As of October 1, 1996

Issue	Purpose	Amount Issued	Issue Date	Maturity Date	Amount Outstanding
<b><u>General Obligation Debt</u></b>					
50M ESL Bond, Series 1994	Acquisition of environmentally sensitive lands	\$50,000,000	12/20/94	12/1/14	\$48,585,000
50M ESL Bond, Series 1991	Acquisition of environmentally sensitive lands	50,000,000	10/15/91	10/1/06	23,620,000
Refunding Bonds, Series 1994A	To pay cost of issuance of Series A and B bonds	1,950,000	2/1/94	7/1/99	1,210,000
Refunding Bonds, Series 1994B	Refund outstanding Bond issue for acquisition and improvement of beach and park sites and acquisition of Environmentally Sensitive Lands	57,440,000	2/1/94	7/1/11	52,930,000
Refunding Bonds Series 1993	Refund 30M Park issue 1987 for Countywide regional park improvements	<u>23,375,000</u>	6/15/93	7/1/02	<u>17,055,000</u>
Total - General Obligation Bonds		<u>\$182,765,000</u>			<u>\$143,400,000</u>
<b><u>Non Self-Supporting Revenue Bonds</u></b>					
Improvement Bonds - 1967	Improvements to the County Home	\$2,500,000	10/1/67	10/1/97	\$165,000
Glades Health Facility Bonds	Construction and improvements to a Health Department clinic in the Glades	1,000,000	11/28/84	9/1/04	535,000
Pooled Financing (Sunshine Pool - 2 issues)	Land acquisition; construction and improvements to various general government and Fire-Rescue buildings	50,875,000	5/1/87	5/1/16	30,200,000
		10,000,000	5/31/88	7/1/04	6,390,000
Criminal Justice Facilities Bonds-Series 1990	Construction of Judicial Center and Detention Facility	233,620,000	6/15/90	6/1/15	97,330,000
Airport Centre Rev Bonds-1992	Purchase Airport Centre Building Complex	10,470,000	11/1/92	8/1/13	9,475,000
Crim Justice Fac Refunding Bonds-Series 1993	Partial refunding of 233M issue series 1990 for construction of CJC facilities	117,485,000	5/15/93	6/1/11	116,485,000
Revenue Refunding Bonds-1993	Refund Series 1986 Public Improv. Bonds	26,515,000	4/1/93	10/1/06	21,265,000
Admin Complex Rev Ref-1993	Refund Public Building Corp Series 1986	22,245,000	5/5/93	6/1/11	19,640,000
Beach Acquisition Rev Ref-1993	Refund Beach Acquisition Series 1986	30,730,000	8/12/93	11/1/07	26,755,000
Crim Justice Facilities Bonds-Series 1994	Construction of Criminal Justice Facilities	26,380,000	4/1/94	6/1/15	25,115,000
Sheriff Vehicle Loan-94	Purchase vehicles for Sheriff Dept.	3,060,000	4/1/94	3/1/97	444,964
Public Improvement Rec. Fac. Rev Bonds, Ser 1994	Construction and development of a public Golf Course	8,585,000	7/15/94	7/1/14	8,440,000
Non-Ad Valorem Rev Bonds Series 1995	Purchase vehicles for Sheriff Dept. & computer equipment	9,375,000	1/31/95	1/1/99	6,965,000
Public Improvement Rev. Bonds, Series 1995	Judicial Center Parking Facilities	15,175,000	12/1/95	11/1/15	15,175,000
Sheriff Vehicle Loan-96	Purchase vehicles and equipment for Sheriff Dept.	4,300,000	5/7/96	5/17/99	3,856,547
Parks & Recreation Fac. Revenue Bonds, Series 1996	Acquisition & Construction of Parks & Recreation Facilities	<u>26,300,000</u>	9/1/96	11/1/16	<u>26,300,000</u>
Total - Non Self-Supporting Revenue Bonds		<u>\$598,615,000</u>			<u>\$414,536,511</u>

## Summary of Outstanding Bond Issues As of October 1, 1996

<u>Issue</u>	<u>Purpose</u>	<u>Amount Issued</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Amount Outstanding</u>
<u>Self-Supporting Revenue Bonds</u>					
Water & Sewer System Series 1985	Provide funding for buyout of South Palm Beach Utilities	18,645,000	6/13/85	10/1/11	15,345,000
Water & Sewer System-1986	Refund portion of Series 1984	59,530,000	11/1/86	10/1/98	4,505,000
Water & Sewer System Series 1989	Provide funding to assist in financing five year capital improvement program	38,000,000	07/1/89	10/1/98	3,090,000
Water & Sewer Revenue-1993A	Provide funding for capital expansion of existing water & sewer systems	15,000,000	8/31/93	10/1/13	14,000,000
Water & Sewer Revenue-1993B	Defease portion of series 1989 callable 10/1/98 in the amount of \$27,183,000.	29,875,000	8/31/93	10/1/09	29,025,000
Water & Sewer-1995	Provide funding for a portion of construction of certain addition to water & wastewater fac.	54,650,000	11/1/95	10/1/11	53,905,000
Airport System Subordinated Indebtedness, Series 1989	Provide funding to pay expenses of Series 1991 Refunding Bonds	3,850,000	6/1/89	10/1/10	3,375,000
Airport System, Series 1991	Refund portion of Series 1984	94,815,000	9/30/91	10/1/10	92,965,000
Airport System, Series 1992	Refund Series 84; Improvements to Palm Beach International Airport	<u>90,690,000</u>	2/1/92	10/1/14	<u>73,125,000</u>
Sub-Total-Direct County Self -Supporting Debt		<u>\$405,055,000</u>			<u>\$289,335,000</u>
Solid Waste Authority Revenue Bonds, Series 1984	Provide funding for capital expansion of existing disposal systems	\$320,000,000	12/24/84	7/1/10	\$285,525,000
Solid Waste Authority Revenue Bonds, Series 1989	Provide funding for capital expansion of existing disposal systems	83,045,000	4/15/89	12/1/05	42,610,000
Solid Waste Authority Revenue Bonds, Series 1992	Refund portion of Series 1989: Retire 1991 bond anticipation note, provide capital funding	<u>58,510,000</u>	11/24/92	11/1/09	<u>58,300,000</u>
Sub-Total Solid Waste Authority		<u>\$461,555,000</u>			<u>\$386,435,000</u>
Total - Combined Self -Supporting Revenue Bonds		<u>\$866,610,000</u>			<u>\$675,770,000</u>
Sub-Total - All County Direct Budgetary Controlled Debt		<u>\$1,186,435,000</u>			<u>\$847,271,511</u>
Total - Combined All Bonds		<u>\$1,647,990,000</u>			<u>\$1,233,706,511</u>

NOTE: Solid Waste Authority is responsible for the issuance and control of their debt requirements. As a result of a change in State law, the Palm Beach County Board of County Commissioners now has oversight responsibility over the Solid Waste Authority and accordingly, the Solid Waste Authority is now included in the County's Comprehensive Annual Financial Report.



## Debt Service Summary By Function

<u>Fund</u>	<u>Amount</u>	<u>General Government</u>	<u>Physical Environment</u>	<u>Transportation</u>	<u>Principal</u>
50M ESL, 1994	\$4,425,334	\$2,950,334			\$1,475,000
23.375M Ref of 30M Park	3,284,900	754,900			2,530,000
50M ESL Bonds, 1991	3,277,268	1,502,268			1,775,000
59.39M Refunding GO 94	5,217,047	2,477,047			2,740,000
6M Beach Acq '70/Int Sink	500	500			0
35M Beach Acq '78/Int Sink	500	500			0
25M Professional Sports Fac	2,200,153	1,425,153			775,000
2.5M I & S Bond Fund	173,596	8,596			165,000
1M Glades Health Facility	81,750	26,750			55,000
9.375M Revenue Bond	2,834,303	294,303			2,540,000
10.47M Airport Centre	894,550	534,550			360,000
15.175M Judicial Ctr Garage	1,144,308	709,308			435,000
9.15M Okeeheelee Golf Course	763,915	468,915			295,000
30.73M Beach Bd Ref	2,974,325	1,229,325			1,745,000
26.515M Rev Refunding	2,755,850	1,030,850			1,725,000
233.6M Criminal Justice	12,346,160	6,491,160			5,855,000
117.485M CJC Refunding	6,483,033	6,128,033			355,000
26.38M CJC Completion	2,222,347	1,427,347			795,000
22.245M ADM Complex Ref	1,907,575	977,575			930,000
60.87M Sunshine Pool (1)	5,320,363	2,010,363			3,310,000
4.3M Sheriff Vehicle	1,558,594	171,979			1,386,615
3.06M Sheriff Vehicle	449,256	4,292			444,964
Water Utilities Bonds (3)	12,370,011		\$6,694,011		5,676,000
Airport Bonds (2)	16,709,238			\$12,019,238	4,690,000
SUB-TOTAL DIRECT COUNTY	89,394,876	30,624,048	6,694,011	12,019,238	40,057,579
Solid Waste Authority (2)	45,637,560		30,302,560		15,335,000
<b>Total Combined</b>	<b>\$135,032,436</b>	<b>\$30,624,048</b>	<b>\$36,996,571</b>	<b>\$12,019,238</b>	<b>\$55,392,579</b>

NOTE: The expenditures included in the General Government column represent only interest payments and fiscal charges on general obligation and non self-supporting debt.

The expenditures in the Physical Environment and the Transportation columns represent interest payments and fiscal charges on self-supporting debt. Solid Waste Authority is added due to reporting entity concept.

The expenditures included in the Principal column represent payments of principal only for any County bonds.

(1) Two borrowings                      (3) Six borrowings

(2) Three borrowings

## Debt Service Requirements After FY 1996-97

<u>Fiscal Year</u>	<u>General Obligation</u>	<u>Non Self- Supporting Revenue</u>	<u>Self- Supporting Revenue</u>	<u>Sub-Total Direct County Debt</u>	<u>Solid Waste Authority</u>	<u>Total Debt</u>
1997-98	\$16,194,669	\$42,601,376	\$28,234,554	\$87,030,599	\$132,957,451	\$219,988,050
1998-99	16,204,195	40,563,468	28,275,262	85,042,925	131,292,358	216,335,283
1999-00	15,590,280	37,641,529	28,326,775	81,558,584	128,083,459	209,642,043
2000-01	15,781,786	37,548,077	28,119,100	81,448,963	128,294,994	209,743,957
2001-02	15,782,322	37,451,024	28,144,454	81,377,800	128,597,848	209,975,648
Future	<u>150,462,647</u>	<u>426,799,532</u>	<u>314,441,895</u>	<u>891,704,074</u>	<u>1,264,518,458</u>	<u>2,156,222,532</u>
<b>Total</b>	<b><u>\$230,015,899</u></b>	<b><u>\$622,605,006</u></b>	<b><u>\$455,542,040</u></b>	<b><u>\$1,308,162,945</u></b>	<b><u>\$1,913,744,568</u></b>	<b><u>\$3,221,907,513</u></b>

Note: This table includes only principal and interest on currently outstanding bond issues.

General Obligation Debt refers to tax supported bond issues.

Non Self-Supporting Revenue Debt refers to those bond issues which are supported from specific revenue sources other than property taxes or enterprise earnings. Examples of this category would include pledges of gas taxes, sales tax revenue, State revenue sharing or other non ad valorem revenues.

Self-Supporting Debt refers to the bonds of the County's enterprise operations which generate sufficient revenues to satisfy their own debt service needs. This category includes the County Airport and Water Utilities. Solid Waste Authority (another Enterprise operation) is added due to the reporting entity concept.



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## Debt Service Ratios

### Ratios

The following table describes various debt ratios used to present and analyze the debt position and capabilities of the County.

#### Net Tax Supported Debt to Taxable Property Values

The first significant ratio is the ratio of net tax supported debt to taxable property values. This ratio indicates the proportion of tax supported debt (general obligation or voted debt), net of any debt service reserves, to the taxable values that can be assessed to support that debt.

Ratios in the range of 3% to 5% are considered acceptable. Palm Beach County currently has a ratio of .23%.

#### Net Tax Supported Debt per Capita

The second significant ratio is net tax supported debt per capita. This ratio indicates the net amount of tax support debt per person in the County.

Generally, per capita debt ratios of \$300 to \$500 are considered acceptable. Palm Beach County currently has a ratio of less than \$150 per person for currently outstanding bond issues.

### Other Ratios

Two other significant ratios are the ratio of the annual debt service on tax supported debt to total government operating expenses; and, the ratio of the annual debt service on non-self-supporting revenue bonds to total governmental operating expenses.

These ratios indicate what proportion of the annual budget is going to debt service for governmental operations. The budget sum of these two ratios should be less than 10% to be considered acceptable. The sum of these two ratios for Palm Beach County is currently 10.4% due to new issues for Environmentally Sensitive Lands but will gradually decrease as older issues are retired.

In summary, Palm Beach County continues to be in a very strong debt capacity position and appears to have untapped borrowing power for the future.

## Debt Service Data

	<b>FY 1994/95 Actual</b>	<b>FY 1995/96 Estimated</b>	<b>FY 1996/97 Budget</b>	<b>FY 1997/98 Projected</b>	<b>FY 1998/99 Projected</b>	<b>FY 1999/00 Projected</b>	<b>FY 2000/01 Projected</b>
Tax Supported Debt (Net)	\$150,165,000	\$141,985,000	\$133,465,000	\$124,585,000	\$115,300,000	\$106,000,000	\$96,260,000
Taxable Values (in \$1000's)	\$52,633,481	\$54,817,787	\$57,257,373	\$60,120,242	\$63,126,254	\$66,282,566	\$69,596,695
Ratio of Net Tax Supported Debt to Taxable Values	0.29%	0.26%	0.23%	0.21%	0.18%	0.16%	0.14%
Population Estimates	962,802	980,139	1,000,722	1,021,737	1,043,194	1,065,101	1,087,468
Net Tax Supported Debt per Capita	\$156	\$145	\$133	\$122	\$111	\$100	\$88
General Operating Expenditures	\$522,124,755	\$527,262,897	\$560,917,976	\$589,185,798	\$617,780,783	\$647,993,701	\$678,557,074
Annual Debt Service Tax Supported Debt	\$13,117,009	\$16,192,844	\$16,200,444	\$16,194,669	\$16,204,195	\$15,590,280	\$15,781,786
Ratio of Annual Debt Service on Tax Supported Debt to General Operating Expenditures	2.5%	3.1%	2.9%	2.7%	2.6%	2.4%	2.3%
Annual Debt Service Non Self- Supporting Revenue Bond Debt	\$40,450,665	\$41,486,399	\$42,072,761	\$42,601,376	\$40,563,468	\$37,641,529	\$37,548,077
Ratio of Annual Debt Service on Non Self-Supporting Revenue Bond Debt to General Operating Expenditures	7.7%	7.9%	7.5%	7.2%	6.6%	5.8%	5.5%





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# Section F Appendices







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## **Description of Revenues by Type**

### **Current Ad Valorem Taxes**

Property taxes are computed as a percentage of the value of real property and personal property.

### **Licenses, Permits, and Other Taxes**

Revenue derived from the issuance of local licenses, permits and other taxes. Licenses include both professional and occupational licenses; permits consist of building and various other permits; other taxes consist of user-type taxes, franchise fees and delinquent ad valorem taxes.

### **Inter-Governmental Revenues**

This group of accounts includes all revenues received from federal, state and other local governmental sources in the form of grants, shared revenues and payments-in-lieu-of-taxes.

### **Charges for Services**

This series of accounts includes all revenues stemming from charges for current services excluding revenues of internal service funds.

### **Fines & Forfeitures**

This group of accounts includes revenues received from fines and penalties imposed for the commission of statutory offenses, violations of lawful administrative rules and regulations, and for neglect of official duty. Forfeits include revenues resulting from confiscation of deposits or bonds held as performance guarantees.

### **Miscellaneous Revenue**

Miscellaneous revenues consist of sources not otherwise provided for in the preceding categories. These include interest earnings, rents and royalties, special assessments, sale and compensation for loss of fixed assets, sale of surplus materials and contributions from private sources.

### **Balances Forward, Transfers and Other**

Amounts received by the County which are not additions to the assets of the government as a whole, although they may be to the receiving fund. These items include inter-fund transfers and inter-fund reimbursements, except the receipts of an internal service fund. This category also includes fund balances carried over from the previous year.

### **Intra-Governmental Revenues**

Those revenues derived from goods and services furnished by central service agencies of the County to other departments and funds.



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## **Description of Expenditures by Activity Type**

### **General Government**

A major class of services provided by the legislative, judicial and administrative branches of County government as a whole. This classification encompasses the Board of County Commissioners, administration (including central service staff departments), Auditing, Property Appraisal, Tax Collection, Finance, Legal, Planning, Judicial, Supervision of Elections, and various other general government services.

### **Public Safety**

A major category of services provided by the County for the security of persons and property. This category includes law enforcement, fire control, detention and/or correction, protective inspections, emergency and disaster relief services, ambulance and rescue services, investigative autopsies, consumer affairs and all other costs primarily related to public safety.

### **Physical Environment and Utilities**

The cost of services provided by the County for the primary purpose of achieving a satisfactory living environment by controlling and utilizing elements of the environment. Services include water and sewage, mosquito and aquatic plant control, sand transfer and beach restoration, soil conservation and agriculture, and all other services related to the physical environment.

### **Transportation**

Costs of services provided by the County for the safe and adequate flow of vehicles, travelers and pedestrians. This category includes the County Transportation Trust, the Transportation Authority, the Department of Airports, and various funds associated with the construction and maintenance of roads within the County Road Program.

### **Economic Environment**

The cost of providing services which develop and improve the economic condition of the community and its citizens. Services included are industry development, veterans services, housing and community development, and all other costs primarily related to economic environment.

### **Health and Human Services**

The cost of providing services for the care, treatment and control of human illness, injury or handicap, and for the welfare of the community as a whole and its individuals. Expenditures classified under this function include hospital services, health care, animal regulation, homes for the infirm, mental health, welfare, retardation, and other human services.

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### **Culture and Recreation**

The cost of providing and maintaining cultural and recreational facilities and activities for the benefit of citizens and visitors. This category includes libraries, parks and related programs, cultural services, special events and special recreational facilities.

### **Internal Services**

Those expenses incurred exclusively by internal service funds in providing goods and services to user departments or agencies. This category includes fleet management, employee health insurance, casualty self-insurance, workers' compensation, information system services and graphics.

### **Transfers, Reserves and Other**

This is a basic account category to provide for disbursements which are not classified as expenditures. Included in this group are inter-fund transfers, reserves, redemption of long and short-term debts and transfers between the Board of County Commissioners and Constitutional Officers.



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## Description of Expenditures by Object

### **Personal Services**

Expense for salaries, wages and related employee benefits provided for all persons employed by the County whether on full-time, part-time, temporary or seasonal basis. Employee benefits include employer contributions to a retirement system, social security, life and health insurance, workers' compensation, unemployment compensation insurance and any other similar direct employee benefits.

### **Operating Expenses**

Includes expenditures for goods and services which primarily benefit the current period and are not defined as personal services or capital outlays. Examples include professional services, accounting and auditing, other contractual services, travel and per diem, communications, utilities, rentals and leases, repair and maintenance, promotional activities, office supplies, operating supplies, road material and supplies, books, publications, subscriptions, memberships, and other current charges not otherwise classified.

### **Capital Outlay**

Outlays for the acquisition of or addition to fixed assets. This includes land, buildings, improvements other than buildings, machinery and equipment, and construction in progress.

### **Debt Service**

Outlays for debt service purposes including principal, interest and other debt service costs.

### **Grants and Aids**

Includes all grants, subsidies and contributions to other governmental agencies and private organizations excluding transfers to agencies within the same governmental entity.

### **Non-Operating**

Includes all transfers between funds which do not represent operating expenditures including transfers between the Board of County Commissioners, the Constitutional Officers and other taxing authorities. This category also includes all reserves.

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## Budget Preparation Calendar

FY 1996-97

<u>Date</u>	<u>Activity</u>	<u>Participants</u>
November 15 - November 17	Customer Focused Budeting & Reporting Training	OFMB Departments/Divisions
December 15	Distribution of Departmental Budget Plan instructions	OFMB
December 15 - February 16	Development of Departmental Budget Plan	Departments/Divisions Constitutional Officers
January 13- January 26	Update CIE/Tax Requirements and calculate adjusted budget	OFMB
January 26	SWA Disposal Fee budget estimates due	OFMB Solid Waste Authority
February 7	Develop list of potential budget strategies for presentation to Management Team	OFMB
February 12 - February 22	Program page format, date input, and line-item budget training sessions	OFMB Department/Divisions
February 20	Distribution of Budget Instruction Manual and related forms/printouts to Departments and Agencies	OFMB
February 20	Distribution of Capital Budget instructions and related forms to Departments	OFMB
February 20 - March 29	Development of Departmental estimates for current year and budget requests for subsequent year (revenues and operating expenditures)	Departments/Divisions
February 20 - March 15	Development of Non-Departmental revenue estimates for current year and projections for subsequent year	OFMB



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February 20 - February 23	Administration reviews and approves Departmental Budget Plans	OFMB Administration
February 26	Notify Departments of modifications to proposed Budget Plans	OFMB
March 15 - March 29	Submission of Departmental operating budget requests to OFMB (including on-line input by Departments): <ul style="list-style-type: none"> <li>- Department Group 1 - due March 15</li> <li>- Department Group 2 - due March 22</li> <li>- Department Group 3 - due March 29</li> </ul>	Departments/Divisions
March 18 - March 29	Forwarding of specific requests to proper Departments for technical review: <ul style="list-style-type: none"> <li>- data processing requests to ISS</li> <li>- facility improvement requests to Facility Mgmt.</li> <li>- telephone requests to Communications Division</li> <li>- new vehicle requests to Fleet Management Div.</li> </ul>	OFMB
March 18 - April 12	Review and analysis of program summaries and budget requests/recommendation of funding levels	OFMB
April 5	Submission of Capital Projects Proposals	Departments/Divisions
April 15 - May 6	Calculation of tax requirements and completion of overall budget review	OFMB
May 1	Submission of Constitutional Officers' budget requests	Sheriff Clerk of Courts Supervisor of Elections
May 8 - May 10	Meetings with Management Team to discuss and finalize budget strategies	County Administrator Management Team
May 27 - May 29	BOARD WORKSHOPS - Discussion of budget strategies	BCC County Administrator OFMB Departments/Divisions
June 1	Estimate of assessed property value provided to the Board (F.S. 200.065 (7))	Property Appraiser

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June 1	Submission of Property Appraiser's budget request: -to State Department of Revenue -to BCC. (F.S. 195.087 (1)(a))	Property Appraiser
June 3 - June 17	Completion of draft "Tentative Budget" document	OFMB
June 19 - June 24	OFMB review of draft Tentative Budget document	OFMB
June 25	Submission of draft Tentative Budget document to County Administrator	OFMB
June 28	Submission of Tentative Budget to Board by the County Budget Officer (County Administrator) (F.S. 129.03 (3))	County Administrator OFMB
July 1	Certification of taxable property values to Board (F.S. 193.023 (1); 200.065 (11))	Property Appraiser
July 8 July 10 July 12	BOARD WORKSHOPS - Recommended Tentative budget and tentative millages	BCC County Administrator Management Team OFMB Departments/Divisions Constitutional Officers
July 15	Tentative budget amendments to Property Appraiser's budget from Department of Revenue: -to Property Appraiser -to BCC (F.S. 195.087 (1)(a))	Dept. of Revenue
July 16	BOARD MEETING - Setting of Tentative Millages for Certification to Property Appraiser	BCC OFMB
July 19	Notification to Property Appraiser of proposed millage rate, rolled back rate, and date, time and place of First Public Hearing (F.S. 200.065 (2)(b))	OFMB
July 19 - August 22	Summarize Board directions during Workshops into an "Adopted Tentative" Budget for First Public Hearing	OFMB



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August 1	Submission of Tax Collector's budget request: -to State Department of Revenue -to BCC (F.S. 195.087 (2))	Tax Collector
August 14	Last date to submit request for carry-forward funding	Departments/Division
August 15	Property Appraiser's budget: -BCC comment period ends -Final budget amendments from Department of Revenue (F.S. 195.087 (1)(a))	BCC OFMB Property Appraiser Dept. of Revenue
August 22	Mailing of Notices of Proposed Property Taxes and First Public Hearing Date (i.e. "TRIM" Notice) (F.S. 200.065 (2)(b))	Property Appraiser
August 30 - September 13	Development of approved equipment list for upcoming fiscal year	OFMB
September 9 (7:00 p.m.)	FIRST PUBLIC HEARING - Adopt proposed millages and amended tentative budget. (F.S. 200.065 (2)(c))	BCC County Administrator OFMB
September 16	Submission to newspaper of advertisements of Second Public Hearing and Budget Summary Statement	OFMB
September 16	Submission of approved equipment list for upcoming fiscal year to Purchasing and ISS	OFMB
September 23	Publication of newspaper advertisements of Second Public Hearing and Budget Summary Statement (F.S. 129.03 (3)(b); 200.065 (2)(d) and (3)(l))	OFMB
September 26 (7:00 p.m.)	SECOND PUBLIC HEARING - Adopt final millages and budget (F.S. 200.065 (2)(d))	BCC County Administrator OFMB
September 27	Submission of approved millage levy resolution and budget to Property Appraiser, Tax Collector, and Department of Revenue (F.S. 200.065 (4))	OFMB
September 30	Submission of additional approved equipment list for upcoming fiscal year to Purchasing and ISS	OFMB

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October 1	Beginning of new fiscal year	
N/A	Certification of final taxable values (F.S. 200.065 (5))	Property Appraiser
N/A	Adjustment to adopted millage rate (if greater than +/- 3%) (F.S. 200.065 (5))	OFMB
October 1 - November 22	Update and print adopted Budget Documents	OFMB
October 4	Certification of Compliance submitted to Department of Revenue (F.S. 200.068)	OFMB
December 6	Submission of Budget Documents to GFOA Awards Program	OFMB













BOARD OF COUNTY COMMISSIONERS

KEN L. FOSTER, CHAIRMAN

BURT AARONSON, VICE CHAIRMAN

KAREN T. MARCUS

CAROL A. ROBERTS

WARREN H. NEWELL

MARY MCCARTY

MAUDE FORD LEE

COUNTY ADMINISTRATOR

ROBERT WEISMAN, P.E.

PALM BEACH COUNTY, FLORIDA